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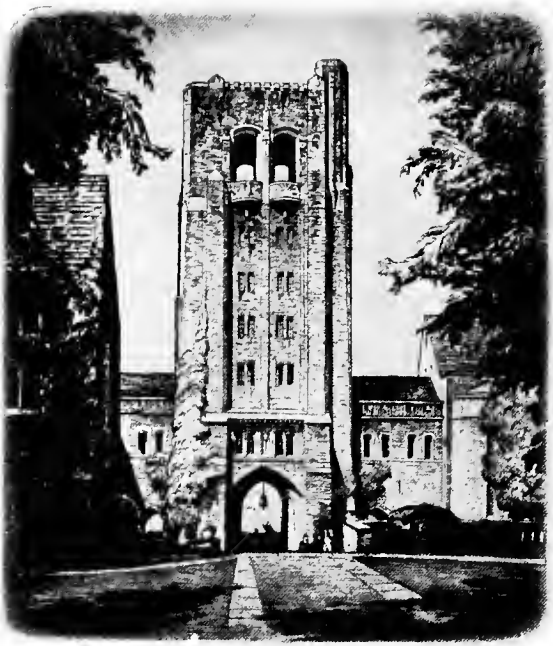
KANSAS. TAX COMMISSION.

REPORT AND BILL OF THE KANSAS STATE TAX COMMISSION.



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REPORT AND BILL

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Report and bill of the Kansas state Tax
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OF THE

KANSAS STATE TAX COMMISSION,

Created by Act of the Legislature of 1901,

(CHAPTER 361, SESSION LAWS OF 1901.)

PUBLISHED BY AUTHORITY OF SAID ACT,
NOVEMBER, 1901.

THE COMMISSION:

C. F. HURREL, Holton. JOHN FRANCIS, Colony.
F. DUMONT SMITH, Kinsley. EMIL GROSSER, Enterprise.
C. F. BIDDLE, Coldwater.

FRANK E. GRIMES, State Treasurer, Topeka.
GEO. E. COLE, State Auditor, Topeka.
A. A. GODARD, Attorney-general, Topeka.

TOPEKA:
W. Y. MORGAN, State Printer.
1901.

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TOPEKA:
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1901.

TOPEKA, KAN., November 8, 1901.

Hon. Geo. E. Cole, Auditor of State:

The undersigned, members of the Kansas State Tax Commission, have the honor to transmit herewith the tax bill prepared by said Commission and the report accompanying the same, as provided by chapter 361 of the Laws of 1901.

We also transmit herewith copy of bill formulated for the purpose of reducing the limit of tax levies and the issuance of bonds by municipalities. Very respectfully,

JOHN FRANCIS, *President.*
C. F. HURREL, *Secretary.*

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REPORT.

To the Legislature of the State of Kansas:

The legislature of the state of Kansas of 1901, by chapter 361, provided for the appointment of two members of the senate, to be designated by the president of the senate, and three members of the house of representatives, to be designated by the speaker of the house, who should, with the state treasurer, auditor of state, and attorney-general, constitute a Board of Tax Commissioners of the state of Kansas, for the revision of the laws of the state relating to assessment and taxation. The legislature also provided, in said chapter:

"SEC. 3. It shall be the duty of said board of commissioners to carefully investigate and consider the question of assessment and taxation as relating to the laws of the state on the subject, and to formulate bills which shall contain a careful and full revision of such laws. Among the objects and results sought to be obtained through the efforts and work of such board shall be the following: First, to secure the return and assessment of all property liable to taxation in the state; second, to secure uniformity in the valuation and assessment of all taxable property in the state; third, to secure the return and assessment of all taxable property in the state at its full and correct valuation; fourth, to simplify the methods of the assessment, levy and collection of taxes; and fifth, to adopt a simple and concise method and system for keeping the books and records relating to the assessment, levy and collection of taxes. The enumeration of specific objects and purposes herein shall not exclude any question, object or purpose relating to or involved in the full consideration of said subject of assessment and taxation and the full revision of all the laws relating thereto.

"SEC. 4. On or before the 1st day of January, 1902, the said board shall prepare and file with the auditor of state a full written report of its recommendations, together with a copy of the bills formulated and recommended by it; and it shall be the duty of such auditor of state to immediately have 10,000 copies of such recommendations and bills published in pamphlet form and apportion and distribute the same among the several county clerks of the state, for distribution among the assessors and other tax officers and citizens of the state. It shall be the duty of said board to make and file with the auditor of state a supplemental report on or before the 1st day of July, 1902, covering such additional matters as the said board may deem of value and interest in the full performance of the work for which such board is created. It shall be the duty of such auditor of state to make his

written report submitting and presenting to the next session of the legislature of the state of Kansas the recommendations and bills of said board, for the consideration and action of such legislature."

"SEC. 8. It shall be the duty of the state treasurer, auditor of state and attorney-general to be in attendance at the meetings of said board as much as the other duties of their respective offices will permit, and to assist such board in the performance of its work, without further or other compensation than the salaries fixed and allowed by law as compensation to such officers."

nder the provisions of this act, the Hon. H. E. Richter, president of the senate, designated Senators C. F. Hurrel and F. Dumont Smith, and the Hon. George J. Barker, speaker of the house, designated Representatives John Francis, Emil Grosser, and C. F. Biddle, as the legislative members of said board.

The Commission met April 16, 1901, and organized by the election of Hon. John Francis, president, Hon. C. F. Hurrel, secretary of said board, and Geo. B. Munson, clerk. The Commission immediately commenced the preliminary work of securing all the available information on the subject of taxation.

A national tax conference having been called to meet at Buffalo, N. Y., on the 24th and 25th days of May, 1901, under the auspices of the National Civic Federation, his excellency Governor Stanley, upon the request of the federation to appoint delegates thereto, designated the members of this Commission as delegates to said conference. The legislative members of the Commission and the attorney-general attended said conference and participated in its deliberations. There were present at the conference representatives from eighteen states, comprising many state officials, members of tax commissions and publicists who have devoted particular consideration to taxation and cognate matters. Very much of the discussion at the tax conference was of no value to this Commission, from the fact that it proceeded along lines which we are forbidden by our constitution to follow. On the other hand, some of the discussion and most of the private conference with the different delegates were of very great value, because they showed us the weaknesses and defects in the revenue systems of other states.

We found that almost without exception representatives of the various states condemned their own tax systems and tax laws. The delegates from Indiana alone approved and supported their tax system. They admitted that there were some defects in the system as now established, principally in the plan of assessment by an elective township assessor, a defect which they expected to remedy in the near future; but they declared, upon the whole, it was the best tax system in the United States. Inasmuch as the members of our Com-

mission, separately considering and studying the subject, had unanimously come to regard the Indiana law as the best that they had found, the statements of those familiar with its operation, the secretary of state of Indiana, the governor of Indiana, members of the state tax commission, and others, confirmed our resolution to adopt the Indiana law as a basis, making such changes as their experience and our own situation seemed to render advisable.

We found from the report of the state auditor that, under the operation of the Indiana tax law, corporate property is taxed at its fair cash value; that the assessment of personal property is constantly on the increase, as compared with other forms of property; that the whole assessed valuation of the state has been vastly increased and the rate of taxation proportionately lowered; that the municipalities of the state have abundant revenue without increasing the burdens of the taxpayers.

The Indiana tax law has the further merit of having been vigorously attacked in the courts and upheld by the courts of last resort. In upholding it, Justice Brewer delivered this epigram: "Whatever anything is worth for income and sale it is worth for taxation"; and the Kansas Tax Commission has kept this principle largely in view in formulating rules for the assessment of property.

Upon our return from the national tax conference, we immediately took up the preparation of the bill. The Commission has been in session sixty-seven days, and the bill herewith presented represents the unanimous verdict of the Commission. It is not adopted by a majority of the Commission, but meets the entire and unqualified approval of each and every member thereof, and the Commission entertains the sincere hope that it may be adopted without material change or alteration. The length of time that it has taken the Commission to formulate this bill has proven conclusively that it would be impossible for any legislature, in the brief time allowed by the length of its session, to successfully prepare such a measure. It is well known that numerous attempts have heretofore been made by the legislative committees on taxation, and their failure led to a tax commission to sit in vacation for the the purpose of formulating a bill.

We believe further that the Kansas Tax Commission has consumed less time in the preparation of this bill than the tax commissions of any other state, numbering over twenty in all, some of which are still sitting and have not yet reported. Very many of the commissions of other states prepared no bills, but merely formulated recommendations and suggestions for the consideration of their legislative bodies.

Since the first draft of this bill was completed it has been revised and considered, not only section by section, but line by line,

four several times; and while we do not present it as a perfect measure, we do present it as containing the best thought that your Commission has been able to give to the subject, and as embodying the most successful provisions of the most successful tax laws of the various states of the union.

THE PRESENT LAW.

The laws relating to assessment and taxation in this state at present constitute a Joseph's coat of many colors, each representing the temporary opinion of legislators, or the fluctuations of public sentiment from time to time. It would be an insult to that ancient work of art to call it "a crazy-quilt," because that piece of needlework usually had some fixed object in view. Enacting and repealing statutes have been so confused that no two compilations of our laws agree as to what is and what is not now in force. The system of assessment has remained practically unchanged from the beginning, and it is this system which is the vice of the whole law and has led to most of its inequalities.

The assessment is now made by a township or city assessor, who is always impelled by a desire to have his township or city escape, as far as possible, the burden of state and county taxation, and to that end reduces his assessment to the lowest possible point. Besides that, he is frequently, though perhaps unconsciously, influenced by the consideration of personal friendship, or the desire for reelection, both of which lead to individual inequalities.

No power is lodged in any state body to correct inequality of assessment between the different counties, except for the purpose of state taxation, the least of our burdens. So it happens that wheat is assessed in one county at five cents per bushel, in another at ten cents per bushel, and in another at forty cents per bushel; that other personal property is assessed at full value in some counties and at anywhere from five to fifty per cent. of its value in others.

Meetings of the township and city assessors each spring "to agree upon a basis of valuation" have become a school in which are taught the methods of releasing property from assessment, of lowering valuations, and generally evading the tax laws. The following table shows the assessed valuation of lands, town lots, railroad and personal property for the years 1861 to 1900, inclusive, with the percentage paid by each class of property.

TABLE OF ASSESSED VALUATIONS, 1861 TO 1900, AND THE PERCENTAGE PAID BY EACH CLASS OF PROPERTY.

Year.	Property.	Assessed valuation.	Percentage of total valuation.			
			Lands.	Town lots.	Personal.	Railroads.
1861...	Lands	$1,722,055 75	49.90			
	Town lots	1,773,301 66		50.10*		
1862...	Lands	13,482,344 00	72.43			
	Town lots	3,143,057 00		16.46		
	Personal	2,266,497 00			11.11	
1863...	Lands	17,333,297 00	73.05			
	Town lots	3,102,021 61		13.93		
	Personal	3,370,947 00			13.02	
1864...	Lands	19,154,111 63	62.89			
	Town lots	5,274,568 30		17.27		
	Personal	6,120,336 33			20.00	
1865...	Lands	14,088,130 19	50.76			
	Town lots	5,442,297 70		19.87		
	Personal	7,995,914 00			29.37	
1866...	Lands	26,835,064 00	54.08			
	Town lots	9,646,894 50		19.38		
	Personal	13,368,155 78			26.54	
1867...	Lands	26,197,746 00	51.03			
	Town lots	10,843,493 00		21.48		
	Personal	14,777,862 00			27.49	
1868...	Lands	34,793,465 85	51.87			
	Town lots	12,329,989 61		18.01		
	Personal	19,826,094 42			30.12	
1869...	Lands	39,401,927 50	51.54			
	Town lots	13,856,725 73		18.15		
	Personal	23,125,043 99			30.31	
1870...	Lands	48,783,905 75	53.47			
	Town lots	16,260,506 64		17.78		
	Personal and railroads	26,601,455 94			28.75	
1871...	Lands	58,982,428 28	54.30			
	Town lots	17,972,077 75		16.40		
	Personal and railroads	31,839,933 32			29.30	
1872...	Lands	74,039,537 47	58.13			
	Town lots	20,434,258 12		16.03		
	Personal and railroads	32,932,151 03			25.84	
1873...	Lands	71,973,422 98	57.90			
	Town lots	20,606,811 89		16.57		
	Personal	22,107,876 66			17.79	
	Railroads	9,676,319 00				7.85
1874...	Lands	72,554,065 90	56.30			
	Town lots	19,238,406 22		14.93		
	Personal	22,402,769 76			17.24	
	Railroads	14,721,277 23				11.42
1875...	Lands	71,926,233 10	59.20			
	Town lots	17,917,541 85		14.74		
	Personal	19,422,637 25			15.97	
	Railroads	12,277,931 87				11.00
1876...	Lands	76,666,855 53	57.12			
	Town lots	17,919,147 86		13.49		
	Personal	23,048,801 38			17.36	
	Railroads	16,179,511 78				12.10
1877...	Lands	77,691,895 57	57.14			
	Town lots	18,329,930 69		13.46		
	Personal	24,470,982 25			18.00	
	Railroads	15,526,305 40				11.40

*Personal property included.

TABLE OF ASSESSED VALUATIONS—CONTINUED.

Year.	Property.	Assessed valuation.	Percentage of total valuation.			
			Lands.	Town lots.	Personal.	Railroads.
1878...	Lands	$79,969,537 91	58.13			
	Town lots	16,725,918 01		12.14		
	Personal	25,606,163 39			18.58	
	Railroads	15,525,023 93				11.25
1879...	Lands	83,228,848 63	57.47			
	Town lots	17,874,279 72		12.30		
	Personal	27,534,715 51			19.00	
	Railroads	15,899,366 60				11.23
1880...	Lands	87,510,028 93	54.41			
	Town lots	20,922,021 01		12.98		
	Personal	31,921,835 94			19.84	
	Railroads	20,547,802 55				12.77
1881...	Lands	91,207,146 02	53.47			
	Town lots	22,493,321 35		13.17		
	Personal	34,437,195 56			20.17	
	Railroads	22,675,710 09				13.19
1882...	Lands	96,741,025 55	52.38			
	Town lots	26,203,733 00		14.08		
	Personal	38,087,359 12			20.50	
	Railroads	25,091,980 13				13.04
1883...	Lands	99,899,599 77	49.50			
	Town lots	27,739,202 88		13.61		
	Personal	48,030,492 24			23.55	
	Railroads	27,290,214 93				13.34
1884...	Lands	117,325,342 14	49.50			
	Town lots	34,836,990 76		14.68		
	Personal	56,390,518 02			23.80	
	Railroads	28,460,905 83				12.02
1885...	Lands	122,871,339 23	49.50			
	Town lots	38,420,301 95		15.49		
	Personal	56,502,133 23			22.78	
	Railroads	30,367,817 82				12.23
1886...	Lands	142,668,463 35	51.81			
	Town lots	46,967,259 80		16.95		
	Personal	55,491,779 18			20.00	
	Railroads	32,453,776 70				11.24
1887...	Lands	152,200,666 00	49.02			
	Town lots	56,646,873 00		18.21		
	Personal	60,796,746 00			19.57	
	Railroads	41,222,605 44				13.20
1888...	Lands	168,558,547 00	48.07			
	Town lots	73,862,136 00		21.00		
	Personal	56,441,263 00			15.90	
	Railroads	52,829,664 55				15.03
1889...	Lands	173,801,010 40	48.08			
	Town lots	76,330,671 39		21.18		
	Personal	53,187,371 56			14.74	
	Railroads	57,494,849 58				16.00
1890...	Lands	168,285,199 17	48.50			
	Town lots	72,814,873 70		20.86		
	Personal	48,750,913 38			14.00	
	Railroads	57,866,232 57				16.64
1891...	Lands	170,160,308 64	49.75			
	Town lots	74,203,946 58		21.69		
	Personal	47,401,227 25			13.74	
	Railroads	50,655,825 34				14.82
1892...	Lands	171,167,129 85	51.28			
	Town lots	65,317,532 08		19.57		
	Personal	46,315,463 78			13.79	
	Railroads	51,404,543 74				15.36

TABLE OF ASSESSED VALUATIONS — CONCLUDED.

Year.	Property.	Assessed valuation.	Percentage of total valuation.			
			Lands.	Town lots.	Personal.	Railroads.
1893...	Lands	$173,077,920 00	50.01			
	Town lots	65,756,543 00		18.80		
	Personal	47,227,073 00			13.36	
	Railroads	61,659,940 00				17.83
1894...	Lands	173,075,265 00	51.80			
	Town lots	61,835,141 00		18.43		
	Personal	40,854,934 00			12.14	
	Railroads	59,764,683 00				17.63
1895...	Lands	173,296,813 00	52.63			
	Town lots	62,076,828 00		18.80		
	Personal	35,031,849 00			10.62	
	Railroads	59,503,654 30				17.95
1896...	Lands	166,623,312 00	51.81			
	Town lots	59,043,785 00		18.38		
	Personal	36,157,224 00			11.21	
	Railroads	59,333,166 00				18 60
1897...	Lands	167,766,793 00	51.82			
	Town lots	59,207,508 00		18.20		
	Personal	38,242,266 00			11.73	
	Railroads	59,445,669 00				18.25
1898...	Lands	163,296,148 00	50.59			
	Town lots	56,606,286 00		17.57		
	Personal	45,371,367 00			13.92	
	Railroads	58,371,663 00				17.92
1899...	Lands	162,372,423 00	50.11			
	Town lots	56,809,085 00		17.12		
	Personal	49,032,105 00			14.99	
	Railroads	58,930,449 00				17.78
1900...	Lands	163,361,613 00	48.06			
	Town lots	61,377,091 00		17.95		
	Personal	56,628,244 00			16.46	
	Railroads	59,244,150 00				17.53

It will be seen from the above table that the average assessed valuation of land during those years has amounted to practically one-half the total valuation of the state. The exact average for forty years is 53.71. The maximum was in the year 1863, when the valuation reached 73.05. The minimum was for the year 1900, 48.06. The yearly average valuation of town and city lots has been 17.68; the extremes being 21.69 in the year 1878 and 12.14 in the year 1891. In 1884 personal property formed 23.80 of the total assessed valuation; in the year 1895 it had shrunk to 10.62. Since then it has shown an upward tendency, and in the year 1900 it formed 16.46 of the total assessment. The average assessed valuation of railroad property for the whole period was 14.24 of the total valuation; for the year 1900 it was 17.53. Thus it will be observed that real estate, including land and town lots, bears upon the average over seventy-one per cent., or almost three-fourths of the whole burden of taxation; while personal property upon the average bears about one-seventh of that burden.

The law provides that all property be assessed at its full value. The township and city assessors of the state met in their respective

county-seats on the first Monday in March, 1901, and agreed upon a "basis of valuation." The county clerks of the state have reported to the state auditor the basis of valuation in most of the counties. From that report, we find that horses in Barber county were assessed at from $5 to $150; in Elk county, $15 to $140; in Sheridan county, $3 to $16; in McPherson county, $30 to $80. In other words, the minimum assessment of horses varied from $1, in Morris county, to $30, in McPherson county; the maximum assessment, from $16, in Sheridan county, to $150, in Chautauqua county. The minimum assessment of mules varied from $3, in Graham county, to $20, in Jefferson county; the maximum, from $8, in Gove county, to $100, in Rice county. The minimum assessment of cattle varied from $1, in Rooks county, to $15, in Riley county; the maximum assessment, from $8, in Ottawa county, to $66, in Elk county. The minimum assessment of gold watches varied from $1, in Stevens county, to $20, in Cowley county, and the maximum assessment, from $10, in Butler county, to $100, in Lyon county. The minimum assessment of pianofortes varied from $5, in Rooks county, to $100, in Doniphan county; the maximum, from $40, in Gray county, to $500, in Chautauqua county. Other personal property is assessed in most counties at one-third of its real value; in McPherson county, at 20 per cent.; in Reno county, adjoining McPherson, at its actual value, and in many counties "at the discretion of the assessor." In some counties the $200 exemption is deducted from the full value of the property, and in other counties from the assessed valuation, so that the constitutional exemption of $200 varies from $200, in Reno county, to $1000, in McPherson county.

In some of the counties in Kansas grain in store is not assessed at all, but is entirely ignored by the township assessor. In other counties household furniture, including plate, jewelry, and pianofortes, is lumped at from $20 to $50 per family, regardless of the amount or quality of the same. In some counties corporations are assessed at a rate as low as one-half of one per cent. of their paid-up capital stock; in other counties, at a rate as high as fifty per cent. In some counties money is assessed at thirty per cent. of its face value; in other counties, forty per cent.; in other counties, fifty per cent.

On the 1st day of March, 1901, when the bank deposits of Kansas amounted to more than $70,000,000, besides all the money outside of the bank vaults, the township and city assessors of Kansas were only able to find, for the purpose of taxation, $3,059,424.

It is a general rule, in communities as old as Kansas, that the total valuation of personal property exceeds or equals the total valuation of real estate of such community. This rule is considered so thoroughly

established that one of the aims of all tax laws is to obtain as large an assessment of personal property as of realty. This has never been accomplished, but until it has been, no system of assessment can be considered as attaining perfect results. It will be seen that while in 1884 personal property furnished nearly twenty-four per cent. of the total assessment, in 1895 it had shrunk to a trifle over ten per cent.; in the year 1900 it formed only a trifle over sixteen per cent. In that year there was more than $63,000,000 in the banks of Kansas, besides all the other forms of personal property—vast wheat and corn crops, cattle and sheep on a thousand hills, and all forms of invested securities, money loaned, stocks, and bonds. The total assessed valuation of personal property in the state of Kansas, for that year, was but $56,000,000, or $7,000,000 less than the amount of money in the banks.

It is generally true in all communities that as they increase in age the volume of personal property increases in proportion to the value of real estate, but the assessed valuation of personal property steadily decreases, so that more and more the real estate bears the burden of taxation, and personal property tends more and more to escape. This tendency of personal property valuation downward has been successfully arrested in one or two states—Indiana and Michigan. Inasmuch as this downward tendency has been checked by the Indiana law and personal property valuation is there on the increase, it seems to us that with the Indiana law improved, as we believe we have improved it, this tendency can be accelerated and personal property brought to pay somewhere near its just proportion of tax.

A REVIEW OF THE PROPOSED LAW.

The bill herewith submitted contains 252 sections, arranged in twenty-five different articles, under proper heads. For the purpose of discussing the various provisions of the bill and the merits thereof, we shall take the bill by articles, and, as briefly as possible, give our reason for the adoption of each article.

Article 1. *Property subject to taxation.*—No change is made in this section, except to shorten and simplify it.

Definition of terms.—In defining the terms used in the act, we have followed very closely the old law, except that we have, wherever possible, shortened and simplified the various definitions, and, we believe, made them more concise and comprehensive.

Article 2. *Property exempt from taxation.*—No material change has been made in this article and it remains as it was in the old law.

No objection has been urged against the exemption of specific articles named in the old law. The $200 exemption is embodied in the constitution and the legislature has no control over it. With property assessed at its true value, this exemption will not be too large and will not be productive of the inequalities that now adhere to it. In subdivision 1 of the old law, the legislature has exceeded its powers in limiting the amount of land held by benevolent, educational and religious societies; a limitation not permitted by the constitution and which we have removed, so that it now conforms to the constitutional provision.

Article 3. *State tax commision.*—This article contains one of the most radical innovations in the new law. It provides for the selection of two tax commissioners by the executive council on May 1, 1903, who shall hold office until the second Monday in January, 1905. At the general election of 1904 two tax commissioners shall be elected, one for a term of two years and the other for a term of four years, and each two years thereafter one commissioner shall be elected. It is believed that a term of four years will be an advantage in giving long experience, and the alternate election will leave always one experienced commissioner in office, so that it will be a continuing body. In other states the tendency is toward a long term for this class of officers, running as high as a term of ten years in Wisconsin. The tax commissioners receive the sum of $2500 per annum as compensation for their services, and in pay and dignity rank as state officers.

The tax commissioners, together with the auditor of state, state treasurer, and secretary of state, constitute the state tax commission,

with powers hereinafter described. The state tax commissioners are expected to give their entire attention to matters of taxation and revenue, visiting the various counties of the state for the purpose of seeing that the law is complied with and property assessed at its full value and at a uniform rate. The state tax commission is given the power to provide and enforce the use of a uniform method of keeping tax-rolls and books of account relating to taxation. The commission has felt that it was better to give this power to the state tax commission, so that it might, upon full consideration, select the best system and make needful changes from time to time, rather than in the law itself to attempt to formulate such method, from which there could be no departure without an enactment of the legislature. At least once in two years the state tax commission shall require the county assessors of the state to meet with them at Topeka, for the purpose of considering matters relating to taxation, and particularly for the purpose of keeping in touch with the county assessors and advising and controlling their action in making a uniform assessment over the state. It is believed that this provision will have a strong influence in preventing the present inequalities and absurdities. The experience of other states has demonstrated the necessity and value of such a body as that created by this article. No less than twelve states have, within recent years, provided for the appointment of a body of this character, for the purpose of supervising and controlling matters of assessment and taxation, and bills are now being prepared in several others to the same end.

The state officers who constitute the present state board of equalization are almost wholly occupied with the other duties of their respective offices. It is impossible, in the nature of the case, that they should give very much of their time to this most important subject. During ten or eleven months of the year they have no time or opportunity to devote to the matter of assessment, and the whole work of assessment and collection of taxes goes on in the various counties independently, without any directing or supervising power. The two tax commissioners provided will give their whole time to the matter of taxation, and, with the wide power hereafter given to the tax commission, the information that they will obtain by continuous devotion to the subject will insure the proper use of that power. We believe the state tax commission, with the feature of the two elective commissioners and the powers given them, to be the very strongest feature of this law. It is a feature that has borne the test of experience in Indiana and other states, and we are informed by the officers of those states that it is considered of the highest value, and has done more good than any other provision of their tax laws. It in a slight degree increases our state expenses; but the subject of taxation is the most

important of all state matters, and it seems to us that it should not be committed to the supervision of officers whose time is wholly taken up with other duties, but should have as much or more care and attention, from officers selected for that purpose, than any other department of the state government. In the report of the state tax commissioners of the state of Michigan for the year 1900 it is said: "The practical results of the workings of the commission may be summed up in the statement that $350,000,000 more of property appears upon the assessment rolls of the state for this year than ever before in her history." And this result was accomplished in the first year of the commission's existence.

The report of the state board of tax commissioners of the state of New York for 1897, the first year of the work of the commission, shows an increase of assessment for the one year's work of $413,130,757. In Philadelphia, the establishment of a board of revision of taxes, with powers corresponding to our state tax commission, increased the assessed valuation of the city from $160,350,666 to $445,563,321, and as a result reduced the rate of taxation from $4 on the $100 of valuation to $1.40, during the first year of their work. Other examples might be cited, but these are sufficient to show the beneficial effects of a general supervising body in matters of taxation.

Article 4. *Assessors.*—Each county will have a county assessor elected for a term of four years, the office being filled until after the first regular election by appointment of the county commissioners. The county assessor will be ineligible for reelection and ineligible as a candidate for any office during his term. By this provision we believe we remove all temptation to bargain or play for political advancement by the manipulation of the assessor's office. The assessor gives a bond for the faithful performance of his duties. Any municipality may recover upon that bond the amount of tax lost by reason of the wilful failure or neglect of the assessor to comply with the law. Thus, if the assessor fails to list property that is in view or upon the records of the county, the municipality having an interest in the taxation of that property can recover upon his bond the amount lost by that failure. This should be a strong spur to stimulate his exact compliance with the duties of the office.

The county assessor nominates and the county commissioners confirm such number of deputy assessors as they shall deem necessary to perform the actual work in assessing. The confirmation by the board of county commissioners broadens the responsibility for the deputy assessors and prevents the county assessor's office being made a machine for patronage. The deputy assessor is directly responsible to the county assessor and may be by him removed at any time. No

deputy assessor is permitted to assess the township or district of which he is a resident. He must be assigned, for the performance of his duties, to some other territory, removed from the temptations of personal friendship and political ties, and with the added inducement of compelling the full assessment of the district assigned to him, in order that his own territory may not bear an unequal share of the burden. We believe that this provision cures absolutely the most glaring defect in the present law. The township assessor assesses the voters upon whom he depends for reelection. It is a necessity of the case, and it universally appears in actual practice, that the assessment becomes a machine for the securing of votes, and in too many instances individual inequalities are a direct result of this defect. The county assessor, by virtue of his election for a single term of four years, is independent of political influences. The appointive deputy assessors are equally independent, and assess territory removed from the incentives of personal association.

As will be seen later, the danger of a corrupt or inefficient county assessor is entirely safeguarded. The state tax commission may, at any time, for such cause of corruption, inefficiency, or failure to obey the law, summarily remove the offending assessor, and the vacancy is filled by the appointment of the governor. In addition to the responsibility of the bond, penalties in the way of fines are imposed for the failure or neglect of either county or deputy assessor strictly to comply with the law, and it is made the duty of the county attorney to prosecute such dereliction. The tendency of modern tax legislation is wholly toward the independence of the assessing officer—that is to say, his independence of the persons assessed; to relieve him of political obligations and shield him as much as possible from political influences, while at the same time, by bond and state supervision, with power of removal, holding him to the strictest fulfilment of his duties. In some states the assessors are appointed by the governor, and this tendency in the direction which we have followed is most marked in all of the later legislation.

Article 5. *By whom and when property shall be listed for taxation.*—The only change made in this article from the old law is the change of the date of assessment from March 1 to February 1. This is done for the purpose of gaining more time for the assessment and revision of the lists and schedules before their final filing. There being some additional machinery provided and some additional duties required, it became necessary to give more time than under the old law.

Article 6. *Schedule of personal property.*—We invite particular attention to this article. While following in the main the Indiana law, it is far more specific, minute, and complete. We have en-

deavored to include in the list every form which personal property is capable of assuming. This list or schedule is filled out by the taxpayer himself, and he must examine each item and answer it. If he has none, he must so state. He places his own valuation upon his personal property, and after he has completed it and returned it to the deputy assessor, the deputy assessor, in a separate column, places his own valuation thereon. The deputy assessor is given power to administer oaths and take testimony, not only for the purpose of securing hidden and omitted property, but also for the purpose of fixing doubtful valuations. The assessor is required, under stringent penalties, to assess everything at its "true value," which "shall be held to mean the usual selling price at the place where the property to which such term or terms are applied shall be at the time of assessment, being the price which could be obtained therefor at private sale, and not at forced or auction sale."

To cover a common practice of evading the law by the conversion into non-taxable forms, or its transfer to others or out of the jurisdiction of the state, interrogatories are appended which fully cover these forms of evasion. Appended to the schedule and interrogatories is the most stringent and binding oath contained in any tax law of the United States. In this oath we have improved, we believe, upon every other law, and we think we have covered every known form of evasion or subterfuge. The taxpayer will be compelled to list his property or commit unmitigated perjury, with all the pains and penalties attached thereto. It is generally said that under the present law there is a vast amount of perjury in the listing of property. In our judgment there is nothing of the sort. The law is so full of loopholes that there is but little difficulty in evading it. We doubt if a taxpayer is ever so sworn to a property statement that a prosecution for perjury could be predicated on the falsity of such statement. The mere act of subscribing to a formula, "sworn to before me," does not constitute an oath under the statute; and under the proposed law the deputy assessor is required to take an equally binding oath that he has complied with the law by duly administering the oath to the taxpayer, as well as the other provisions. He is also required to swear that he did not assist in any way in the preparation of the schedule.

At the present time the assessor is the chief offender in the evasion of taxation. He sits at the elbow of the taxpayer, and suggests new forms of evasion that the township assessors have taught in their annual school. It is not intended by this to assert that township assessors are corrupt. They are simply following a common practice, and

actuated by a common motive of local patriotism; that is, to reduce so far as possible their own locality's share of the common burden of taxation.

In addition to the punishment for perjury in making a false affidavit, a fine of not less than fifty dollars nor more than $5000 is imposed, for the giving or making of any false or fraudulent list or statement required by this act—a penalty high enough to counteract any temptation toward fraud, and making a conviction therefor very expensive for the offender. It is also made a misdemeanor to refuse to answer any interrogatory concerning the assessment of property properly addressed by the deputy assessor for the purpose of completing the assessment. When any person is prevented by sickness from making and verifying his statement within the time fixed, provision is made for releasing him from the regular penalties.

Article 7. *Banks, loan, investment and insurance companies.*—Very few changes are made in the assessment of the above companies. An ambiguity in the old law as to the payment of the tax is removed by the definite provision that the company shall pay the tax on its capital stock and shall have a lien upon such stock until the payment has been refunded to the company by the stockholder. It also provides that, in estimating the value of such stock, the market value, if there be any, shall be taken as a "true value." Where there is no market value, the assessor is to arrive at the true value, and, for that purpose, may examine the officers of the company, and may also take the last called statement of a bank for the purpose of ascertaining its surplus and undivided profits.

Article 8. *Merchants and manufacturers.*—Merchants are assessed upon the average amount of their stock. This is arrived at by obtaining, as nearly as possible, the amount and value of their stock in each month of the year they have been doing business, adding this together, and dividing the sum by the number of months that they have been engaged in business. For the purpose of ascertaining the amount and value of such stock, the assessor may demand an inspection of the inventory, insurance policies and books of account of such merchants. They are also assessed upon their credits, whether in the form of notes or accounts.

Manufacturers, in addition to the assessment upon their plant and machinery, are assessed upon the value of the average amount of their raw material, which average is obtained in the same manner as the average amount of a merchant's stock. It is a question as to which basis should be selected for the assessment of manufacturers—the average amount of raw material, or the average amount of the

finished product; we cannot assess both. The commission believe that, for the purpose of encouraging the manufacturing industries of the state, it is wise and equitable to assess upon the raw material, rather than upon the finished product, which would, of course, increase the assessed valuation. In this respect we follow the old law.

Article 9. *Pawnbrokers.*—Pawnbrokers are assessed upon the value of the property held in pledge by them, and such tax is to be paid by the pawnbroker the same as the taxes upon his individual property.

Article 10. *Grain Brokers.*—Any person, company or association buying and selling grain for profit is defined to be a grain broker, and in addition to the assessment upon real estate and tangible personal property is also assessed upon the average capital employed in such business. Heretofore grain brokers have escaped taxation upon their capital stock. This bill provides rules for determining and fixing the average value of the capital stock, so that the same may bear its proper share of taxation, which it has hitherto escaped.

Article 11. *Corporations.*—This article applies to all corporations not specifically named in the bill, and whose taxation is not otherwise and not elsewhere provided for. Such corporations are required to give a full and complete statement of their assets, stock, and business, and particularly the amount and value of the public franchise owned or enjoyed by them, if any. The assessor is not bound by the valuation fixed by the corporations, but is required, whenever necessary, to examine the officers and books of account of such corporations, for the purpose of ascertaining the true value of the capital stock of such corporation, and he is directed particularly to include in the assessment the true value of such franchise. This is to some extent an innovation in our assessment laws, and one that will prove of increasing value, as the number and capitalization of corporations enjoying some form of a public franchise is greatly on the increase. The older states have very recently taken long strides in this direction, notably New York, which has greatly increased its assessed valuation by including therein the value of public franchises.

The word "franchise," in this connection, is used rather loosely. As a matter of law, the privilege of incorporation is a franchise which carries with it certain privileges and immunities granted by the state that are of decided value to the incorporators. In a more restricted sense, a franchise is some form of monopoly or exclusive privilege granted to a corporation, or held and enjoyed by it, by virtue of its peculiar situation or business. The more conspicuous and valuable of these franchises are those of corporations performing public serv-

ice, such as street-railways, water-works, and lighting corporations. The new law properly administered will effectually reach these, and result in their paying taxes upon the true value of all their property, tangible and intangible.

Any foreign corporation doing business under the laws of this state, and owning any special or general franchise, is required to report the same for taxation. Provision is made for the equitable assessment of interstate bridges.

At the close of this article 11 will be found the affidavit required of the deputy assessor which he executes and transmits to the county assessor with the schedules and lists of property compiled by him. We invite particular attention to it, as believe it is unique in its fulness and strictness.

Article 12. *Telegraph and telephone companies.*—Telegraph and telephone companies are assessed upon the basis of the total valuation of the stocks and bonds of such company, instead of upon the tangible property within the state. The rule for ascertaining the value of such property in this state, as formulated in article 15, is first to ascertain the total market value of the stocks and bonds of such company, or, if they have no market value, their true value, and such sum is deemed to be the true value of all the property of that company; from that valuation is deducted the assessed valuation of real estate owned by such company outside of the state of Kansas and not directly used in its business; the total length of the lines of such company and the length of its lines in Kansas are next severally ascertained. The company is then assessed in Kansas upon a sum in such proportion to the whole value of the lines of the company as the length and value of the lines in Kansas bear to the total length and value of all the lines owned by the company. Thus, if the length and value of the lines in Kansas be one-tenth of the length and value of all the lines of the company, then the valuation of the company in Kansas will be one-tenth of the total value of its stocks and bonds, after deducting the assessed valuation of its real estate, as herein provided. We believe this plan to be the fairest to both the state and corporation that has ever been devised; properly applied, it will result in the assessment of the properties of such corporations in Kansas at their full cash value; a thing long desired, but never heretofore attained. This plan of assessment, in substance and in principle, has been sustained by the United States supreme court, and is unquestionably legal.* This plan of taxation is a change from the old law, and has been

* W. U. Tel. Co. v. Attorney-general, 125 U. S. 530.
W. U. Tel. Co. v. Taggart, 163 U. S. 1.

thoroughly tried in Indiana and Ohio, with excellent results, and we have no hesitation in submitting it as the best possible plan for the true assessment.

Article 13. *Express Companies.*—Express companies are herein defined and rules for the assessment of their property laid down. The plan upon which they are assessed is identical with the assessment of telegraph and telephone companies. This plan will result in a very large increase in the assessed valuation of the express companies doing business in Kansas. At the present time they are assessed locally and only on their visible property, such as wagons, horses, trucks, etc. Their assessment is almost nominal. Under the rule provided in article 15, and applied also to express companies, the state of Kansas will get its proportionate share of all the value of such corporation for the purposes of taxation in this state. It is fair alike to the state and to the corporations.

Article 14. *Pipe Lines.*—Pipe lines are defined and are to be taxed in the same manner and on the same plan as telegraph, telephone and express companies. These companies are of increasing importance in the state, with the recent discoveries of gas and oils. There is no adequate provision in the old law for their assessment.

Article 15. *Valuation of telegraph, telephone, express and pipe lines.*—This article is nearly an exact copy of the Indiana statute, and establishes the rule, as stated above, for the valuation of the property of the companies named. After the total valuation of the state has been secured, it is divided among the various municipalities through which the lines of the company run, in proportion to the length thereof. Stringent penalties are provided for a failure to make the lists and schedules required, and for a failure to pay the taxes assessed. In addition, a form of action is provided for the collection of all such taxes, if delinquent, on behalf of the state or any municipality or municipalities interested. The assessment is made by the state tax commission, except as to local telephone companies whose lines are wholly within the limit of one county. The state tax commission, having very broad powers in the matter of equalizing taxes, is the more capable of assessing these inter-county and interstate corporations equitably.

Article 16. *Railroads and car companies.*—The general machinery for the assessment of railroads is unchanged. The lists and schedules required of them are more complete and minute, and among other things they are required to give the value of their intangible property. They are also required to give the amount and market

value, and if no market value the true value, of their capital stock and bonded indebtedness, to be used as a basis in estimating the value of the property for assessment.

The board of railway assessors are required, in assessing the property at its true value, to include the value of the franchise, as well as the value of tangible property. It has been urged that if this bill be enacted into law, it might result in a large increase in the assessment of property other than that of railroads, without a corresponding increase in the railroad assessment. This fear is without foundation. The state tax commission, as above constituted, equalizes the value of all property, railroad, corporate, and individual, for all purposes. When it shall approach the subject of equalization, if this bill becomes a law, in June, 1904, it will have before it the assessed valuation of all other property, as well as the assessed valuation placed upon railroad property by the board of railway assessors. It has full power to make all necessary changes to equalize these assessments, and we are not to assume in advance that a board so constituted will fail to do its sworn duty. If this law results, as we believe it will, in a very large increase in the assessed valuation of other property, the state tax commission will, at least, as largely increase the assessment of railway property.

Car companies.—In connection with the assessment of railroad companies, and cognate thereto, is the assessment of car companies—those corporations or copartnerships owning their own cars, which are hauled by the railroad companies. There are a vast number of these cars—refrigerator, stock, tank, fast-freight, Pullman sleeper and dining-cars, and others. Of these, none are now taxed save the Pullman cars. All the others, whose value must be great, wholly escape taxation under the present law.

We require the companies or copartnerships owning all such cars to make full reports of their business, the cars owned by them, and the cars in Kansas. Each railroad company keeps a record of what is known as "car days." Every car owned by such a company or copartnership is listed, and a record kept of its situation on each day of the year, whether it be running or standing on a siding of that railroad company. Thus, a car on one day runs from Topeka to Emporia; the next two days it stands on a siding at Emporia; the next day it is hauled to Florence, the next to Wichita, where it again remains for three days. Each of these days on the record is a "car day." Both the car companies and the railroad companies are required independently to report the number of such car days; the car companies of their own cars, and the railroad companies of all cars on their lines. We add the total number of car days of each company or co-

partnership, and divide that total by the number of days in the year, and the quotient is the average number of cars such company or co-partnership has had in Kansas for that year. They are then assessed upon the full value of the number of cars so found.

This system is fair to both the owners of the cars and the state. It gives us our share of their property for taxation, and no more. It increases the assessed valuation materially over the plan of car mileage and average run, which is in vogue in many states, because we get the assessment of the car whether it is running or standing still. We get it during all the time it is within the limits of the state enjoying the protection of our laws.

The total assessed valuation so found is divided among the different municipalities through which the railroads run on the basis of the mileage of the roads, the same as railroad, telegraph and other like property. It is believed that the amount of additional tax gained to the state and municipalities thereof by this single provision will more than pay the expense caused by the addition of two state tax commissioners and a county assessor in each county.

This property at present, while enjoying the protection of our laws and officers of the law, wholly evades the burden of taxation.

Article 17. *General provisions regarding personal property.*—This article is practically a copy of the existing law, which provides for the assessment of personal property brought into the state after the 1st day of March. Such property brought into the state prior to the 1st day of November becomes liable to assessment and taxation for that year, and it is made the duty of the assessor to secure its listing and valuation and proper levy of tax thereon, unless the owner thereof is able to show to the satisfaction of the assessor that the property has been listed for taxation in some other county of the state, or some other state or territory, before February 1 of that year. Provision is also made for the collection of the tax upon personal property, where the same has been sold or is about to be sold, without leaving sufficient property in the hands of the owner to pay the tax; and all township and city officers are required to inform the county attorney of any attempted sales, levies of attachment or removals that might avoid the payment of the tax thereon.

Article 18. *Listing and valuation of real estate.*—Under the new law real property will be assessed once in four years, instead of once in two years, as now. It is believed that a thorough assessment once in four years is sufficient, with power to make necessary changes where buildings have been destroyed or improvements made. In some of the states the new laws provide for the assessment of realty once in ten years, and none less than four. The saving in the matter

of assessment of realty under this plan will be considerable. The first assessment is made in 1904; the second assessment in 1906, instead of waiting four years, for the reason that in putting in effect the new law inequalities will necessarily occur; so that it is deemed advisable to have the second assessment at the end of two years.

Provision is made for the proper assessment and valuation of leasehold interests of minerals, mineral springs, oil, and gas, where such interest is held separately from the fee. Such leases are required to be filed for record, and failure so to file them avoids such lease. The register of deeds is required to furnish the county assessor a list of all such leases, and it is the duty of such assessor to ascertain the true value of all such leasehold interests for the purposes of taxation. In case the taxes are not paid upon such leasehold interests, the owner of the fee is given the first right to purchase the same at tax sale for the full amount of the tax assessed. If the right is not exercised by him, such interest is sold as other property. The oath provided for the assessor, which is appended to the schedule of real estate, is much more binding and stringent than under the old law. It has not been deemed necessary to make radical changes in the assessment of realty. Real property is visible, and but very little of it escapes taxation. All that is necessary is that it should be assessed at its true value, as other property.

Article 19. *Duties of Officers.*—The county assessor has general supervision over the assessment of all property in his county as made by the deputy assessors. He is required to visit each deputy assessor at least once during the assessment, and see that he is complying with the law. The lists and schedules of property, when completed by the deputy assessors, are first returned to the county assessor, whose duty it is to carefully examine them and see that they comply with the law. It is his duty to examine the county records in the office of the register of deeds, probate judge, and district clerk, to see that all property of record, such as real-estate and personal-property mortgages, liens, judgments, and estates, are properly listed and assessed, and it is made the duty of those officers to assist him in such examination.

The county assessor is an arm of the state tax commission. In addition to obeying the law herein laid down, he must obey the rules and regulations made by the state tax commission from time to time regarding assessment. From time to time he will be visited by one of the state tax commissioners and his work supervised and controlled by them. In case he fails to obey the law and regulations of the state tax commission, he may be summarily removed, and the governor fills the vacancy so created. This provision removes all danger of a corrupt or inefficient officer holding so long a term. His duties are

clear and precise, and he gives a bond for the faithful fulfilment of his duties, upon which any municipality may recover any tax lost; and he is held responsible to the state tax commission. Having revised the lists and schedules returned to him by the deputy assessors, the county assessor files the same with the county clerk, and it is made the duty of the county clerk, as now, to further examine and revise such lists and schedules, to the end that all property may be included, and assessed at its true value. Wide powers are given both the county and deputy assessors in the matter of taking evidence for the purpose of securing hidden or omitted property.

Article 20. *County board of equalization.*—The present board of county equalization is broadened by the addition of the county clerk and the county assessor to the board of county commissioners. The county clerk is particularly familiar with tax matters, and the county assessor, having the general supervision of the assessment, will bring to the assistance of the new board far more knowledge than it could formerly have had upon the subject of equalization. The powers and duties of the board of equalization, the time and notice of their meeting, remain the same as now. Any officer of the county or any person dissatisfied with the action of the county board of equalization in raising or refusing to raise any assessment may appeal to the state tax commission from such order, upon giving bond to pay the costs of such appeal. If, however, such appeal is taken by a county officer, such as county assessor or county clerk, no bond is required. This is an innovation, and we submit it in full belief that it will prove of great value.

It is a well-known fact that at the present time gross inequalities exist not only between the assessment of various counties, but between the assessment of individuals and corporations in the same county, and frequently local influences are too strong to permit the proper correction of such inequalities. Sometimes a corporation is too powerful to have a proper assessment made of its property; sometimes it is too unpopular to secure justice in the matter of assessment; and the same is to a certain extent true of individuals. By this appeal we remove the subject wholly from local influences to a board having full power to correct the inequalities, and independent of all causes that may lead thereto. This subject will be considered in the next article. As soon as the board of equalization has completed its work, the county clerk is required, as now, to make an abstract of the property of his county, and forward the same to the state auditor for the use of the state tax commission.

Article 21. *State board of equalization.*—The state tax commission, consisting of the two state tax commissioners, the state auditor,

secretary of state, and state treasurer, will meet in Topeka on the first Monday of June in each year, for the purpose of equalizing assessments. They are given power to equalize the assessment of all property in the state, railroad as well as other property. They may not only raise or lower the assessment of a county, but they may raise or lower the assessment of any class of property for the purpose of equalizing it with the assessment of other property. In making such increases or decreases, they will be made by per cent., and certified to the county clerk, and the county clerk thereupon extends such increase or decrease upon his rolls, so as to make the assessment conform to the order of the state board of equalization. No assessment is final until the state board shall have made and completed its review, and its assessment is the assessment upon which all levies for taxation are based. Instead of having, as now, one assessment for state tax, and another for local purposes, the new law will have but one assessment, that finally fixed by the state board, which will be the assessment for all purposes.

In addition to their other powers, the state board will hear and determine the appeals provided for in the preceding section, and confirm or alter the order of the local board of equalization, and their decision will be final, and will be certified to the county clerk of the proper county, who will alter the assessment upon his rolls to conform to the order of the state board. Provision is made for the taxing and payment of costs of appeals in all cases. It will thus be seen that the state board of equalization has greatly increased powers over the old law, and, if it shall follow the spirit of the law, inequalities of assessment between the various counties and between the various classes of property will be practically impossible. If the state board shall find that railroad property is assessed too low, or that notes and mortgages are assessed too low, or that any one class of property is assessed at other than a uniform rate with other property, it has full power to alter and correct the assessment, and it may be said that there is no assessment of any kind of property until the state board has completed its labors. The two tax commissioners, sitting as members of this board, are supposed to have spent the previous year in studying matters of taxation, familiarizing themselves with the valuation of all classes of property in the various counties, and supervising the acts of the county assessors. In addition, they will have met, at least once in two years, all the county assessors in general session at Topeka, thereby keeping themselves in touch with all local assessments.

It seems to us that, with these broad powers given to the state board, we have effectually prevented the present inequalities that we have pointed out in the opening pages of this report. With such a

provision, it will no longer be possible to assess horses at $5 in one county, at $140 in another; to assess cattle at $1 in one county, and $16 in another; and all property can be assessed at as nearly its true value as it is possible to ascertain it. The county assessor will constitute, in a sense, an inquisitor, searching the records of his county, and taking testimony when necessary, for the purpose of securing the full listing of all classes of property. The state board of equalization will be the court of last resort upon all matters of taxation, with full power and discretion to compel a uniform assessment of every kind of property throughout the state, assisted, as it will be, by the special and exact knowledge obtained by the two state tax commissioners. The state tax commission also apportions the amount of state taxes as required by law among the various counties.

Article 22. *Tax levies.*—The Commision has thought wise in the new law to remove the ambiguity which existed in the old law regarding the responsibility of counties to the state for their several portions of state tax. The old law has been amended several times, and it has required several decisions of the supreme court to define that liability, and, even with these interpretations secured, many counties persistently violate the law, and refuse to levy the state tax upon the valuation established by the state board of equalization, and also refuse to levy a state delinquent tax to cover past deficiencies. It follows, from this practice, that the state is unable from year to year to know with any degree of certainty what amount of revenue it will receive from a given levy. There is no hardship and no inequality in requiring each county to pay in full the amount apportioned to it, without rebate or deduction of any kind.

The new law provides in express terms that, after the state tax commission shall have apportioned to a county its share of the state tax for that year, there shall be no discount or rebate from that share for any cause, but the county shall be liable to the state for the amount so apportioned, and it is made the duty of the county clerk to extend sufficient levy to pay that amount. If for any reason that levy fails to realize the specified amount, he is required, upon the report of the state auditor in the following year of the deficiency, to levy a delinquent tax sufficient to supply the same. This principle has been approved as valid by our supreme court, and thus the state can be assured from year to year of realizing the exact amount of revenue appropriated by the legislature. In no other way can this be done. The general regulations regarding tax levies, and the officers who shall make them, remain the same, except that, in view of the fact that we expect the operation of the new law to result in a great

increase in the assessed valuations, we have recommended a corresponding decrease in the power of municipalities to levy taxes for current expenses.

Article 23. *Collection of taxes.*—The old law with regard to the collection of taxes has received but little criticism. It is familiar to both lawyers and laymen. It has been thoroughly interpreted by the courts, and is in the main as fair a law as can be constructed. We have made but few changes in it. The manner of preparing the tax-rolls, receipting for the money received, keeping the accounts thereof and the checks upon the county treasurer can be greatly improved, and this we leave to the state tax commission, giving it the power to perfect a uniform system of books and accounts and a simpler manner of keeping the accounts of the county, and to enforce the adoption and use of the same. The time of the receipt of tax-rolls by the county treasurer, the rebates and penalties, general liability of officers in connection therewith, all remain unchanged. The general public is thoroughly familiar with these, and it seemed to us that no good object could be subserved by any change.

Article 24. *Sale of real estate for taxes.*—What has been said under the preceding article regarding the collection of taxes applies with equal force to article 24. No complaint has been made of the old law regarding the sale of real estate for taxes. It has worked with general satisfaction for many years. The entire body of law regarding the sale of real estate for taxes, the conveyance of the same by deed, redemption and cognate matters has been fully explored and defined by the courts, and unless some strong reason could be shown for a change no change should be made. We have, therefore, left unchanged the time of the sale of real estate for taxes, the manner of the same, the advertisement thereof, the time and manner of redemption, the time for making a deed, the character and details thereof, and the general rules regarding tax certificates and tax deeds.

We have left unchanged the remedies now provided by law to the holders of tax deeds, and have added one more that seemed to us a necessity. Under the present law, the holder of a tax deed, being out of possession, must secure possession or bring some form of action within two years. Being out of possession, the only form of action is ejectment, in which he declares upon his tax deed as an absolute title. If the tax deed fails to carry a fee-simple title, as is usually the case, the holder thereof, plaintiff in the ejectment suit, is taxed with all the costs. True, he may be given a lien for the amount of his taxes, but in many cases the costs will amount to more than all the interest upon the sum he has invested, and the transaction will be a clear loss to

him. We have provided an equitable remedy, allowing him to declare upon his tax deed as a lien, and to enforce the lien by foreclosure and sale as in other cases.

The new law repeals entirely the provision allowing county commissioners to compromise delinquent taxes. It has been the general experience that this provision has not been satisfactory. Even when exercised with the utmost care, it has frequently led to a compromise of taxes for far less than could have been obtained from the property at public sale, resulting in a loss to the county of a portion of this tax. This evil has become so great that in some municipalities taxpayers persistently refuse to pay their real-estate taxation, relying upon some time being able to obtain a compromise from the county, and thus relieve themselves of a portion of the burden. We have therefore provided, instead of a compromise by the county commissioners, a foreclosure at the end of three and one-fourth years of the liens held by the county for delinquent tax; a sale of the property to satisfy the same and the costs and charges. The fees of the sheriff and county attorney are limited in amount, and the county may unite in one action all of the tax liens which it holds that have run the requisite time. By this public sale, the county will realize, if not its full tax, at least all the property is worth.

We have, by slight amendment, removed several ambiguities from the old law, which the supreme court has been called upon to explain. Our endeavor has been to make the law so plain that the county officers might gather the full measure of their duties, and the public their rights and obligations, from the body of the law, without resorting to decisions of the courts for interpretation of the same.

Article 25. *Taxation of inheritances and bequests.*—This article contains the law which places a tax of $5 upon every $100 of the clear market value of certain estates which pass by will or the intestate laws of this state. When the estate passes to any direct heir, either in the ascending or descending line, or to wife or husband, brother or sister, or legally adopted child or children of the decedent, the law does not apply. Also, all estates to the value of $500 shall be exempt. The tax is payable at the death of the decedent, and remains a lien on the estate until paid. It must be paid by the administrator or other person having the estate in charge to the county treasurer, who in turn pays it to the state treasurer, for the use of the state.

The law is explicit in defining the duties of administrators, executors, and trustees, and contains provisions for appraising estates and for collecting the tax, where it is sought to be evaded by gifts made prior to the death of the grantor, or by bequests given in the form of

excessive remuneration to administrators or executors. The probate court has jurisdiction to hear and determine all questions in relation to the tax arising under the provisions of this act, and it is made the duty of the county assessor, and the county attorney and county treasurer in certain cases, to assist in collecting the tax. No administrator, executor or trustee shall be discharged from his liability for the tax until he can produce a receipt countersigned by the proper county and state officers showing that the tax has been paid.

The inheritance tax conforms to many requirements of an ideal tax system. It can be easily collected, with little expense; no other tax being more certain in its operation, or producing so great a revenue upon so small an outlay for expense of collection. Coming from the source it does, it causes a minimum of inconvenience and hardship to those compelled to pay it. Unlike many other taxes, it is not a tax upon consumption and it cannot be shifted. It cannot be said to discourage thrift and industry, since those who pay it have no part in producing the wealth upon which it is levied.

In order that property may pass by inheritance and bequest, the existence of law, order and government are very essential, and it is but simple justice that those profiting by these conditions should pay accordingly. The supreme courts of various states and the supreme court of the United States have sustained the legality of the inheritance tax, and have uniformly held that it is a tax not upon property, but rather a tax upon the privilege of acquiring property of the deceased, which privilege is given and protected by law. The system of taxing inheritances exists in all the European states, as well as in the Australian colonies and provinces of Canada. Inheritance-tax laws are also found in the following states: California, Colorado, Connecticut, Delaware, Illinois, Iowa, Maine, Maryland, Massachusetts, Minnesota, Missouri, Montana, New Jersey, New York, Ohio, Pennsylvania, Tennessee, Virginia, and West Virginia. So just and efficient is this system of taxation, that we believe that it is only a matter of time until inheritance-tax laws will be found upon the statute-books of every state.

GENERAL CONSIDERATIONS.

The subject of taxation is becoming of increasing importance from the vast growth in the proportionate size of its burdens. The increasing complexity of our civilization greatly swells the expense of government. Government, state, federal, and municipal, constantly tends to assume new functions, provide new and expensive machinery, and greatly add to its cost. In 100 years our federal population has grown about fifteenfold, and federal taxation has increased a hundredfold. The city of New York alone to-day collects and disburses more reve-

nue than the federal, state and municipal governments of the country did 100 years ago. Every state in the union has been brought face to face with the problems of taxation: how to provide this increased revenue, and equitably adjust its burdens. The tendency of tax discussion of recent years is toward the abandonment of the general-property tax, owing to the failure to collect the tax on personal property, and to substitute, in lieu of a tax on personal property, the taxation of corporations. This is more particularly true in the Eastern states, where personal property has largely assumed a corporate form. In this state we are not allowed by the constitution any such alternative, even if we were inclined to recommend it. We do not believe that the general-property tax, to which we are confined by the constitution, has ever been fairly tried in this state by a modern, adequate, well-adjusted law. Until such has been tried and failed, we still believe in the general-property tax as the fairest that can be levied in a community like ours.

It has been suggested as a hardship, among others, that the local money-lender should be taxed upon his mortgage, while the foreigner who lends his money in Kansas escapes taxation. In theory, at least, the foreigner is somewhere taxed upon his mortgage; and this is absolutely true in practice as relates to the loans of insurance companies and savings-banks, two sources from which much of the money from abroad comes to Kansas. Mortgages and notes and other securities are protected by the laws of Kansas in the same measure as other property. In fact, it may be said that they invoke the time of courts for their protection to a greater extent than all other classes of property. And it is hard to see why the merchant or farmer should pay from the increment of his capital in return for the protection of government and the money-lender should not. All forms of property enjoy the equal protection of the laws, and it seems equitable that they should pay equally the burdens of the government that maintains and enforces those laws.

The new law repeals the provision allowing debts to be offset against credits before the net credits are assessed for taxation. We are unable to see why debts should be offset against credits and not against any other form of property. We have felt that if a taxpayer is permitted to offset against his notes and bills receivable the amount he owes, he ought also to be allowed to offset debts against any other class of property. To carry this principle to that extent would open the doors to fraud, and would, we feel, conceal a very large amount of assessable property.

Cognate to this matter is the suggestion that mortgaged realty should only pay taxes upon the equity, *i. e.*, the net value above the

mortgage. This law has been tried thoroughly in other states, notably Missouri and California, where the attempt has been made to separate the tax by placing part upon the mortgage and part upon the land. In every case it has resulted in the raising of interest rates to correspond to the amount of tax transferred from the land to the mortgage, and, as a result, the borrower pays, in increased interest, the amount of his tax to the mortgagee, who, in turn, transfers it to the state. It is another illustration of that curious shifting of the burden of taxation which we are just beginning to understand; and if we find ourselves unable to relieve realty in this manner from taxation by offsetting its indebtedness, we do not feel that any other class of property should be relieved in the same way. We have endeavored throughout this bill to place the burden of taxation upon every kind and class of property that invokes or enjoys the protection of our laws for any length of time, by assessing it all, and at its true value.

It has been suggested that the county assessor should be given the power to examine the books of banks for the purpose of ascertaining the amount of money deposited to the credit of individuals. Where such power has been given, it has simply resulted in driving bank deposits out of the state. There is a limit in tax matters beyond which inquisitorial methods may not go without defeating their own object, by driving property beyond the reach of the taxing power. In this connection we invite particular attention to the list or schedule of property filled out by the taxpayer himself; the very searching interrogatories with reference to the possession of money, and its possible transfer to evade the tax, and the rigid and binding oath that accompanies it.

It may be suggested that this law increases the number of state and county officers and will add to our expense proportionately. The actual work of assessment by the deputy assessors will cost no more than under the present system by township and city assessors, as the pay is the same. The only additional expense to the county is for a county assessor, and to the state, of two state tax commissioners and a clerk of the state tax commission. It being certain that no effectual method of assessment can be obtained with the present imperfect and desultory agencies, there seems to be no way of avoiding the increased official force and expense. No state that has revised its tax laws of recent years has been able to accomplish anything other than by this method of increased power and increased expense. And in every instance they have found the increased expense so widely and equitably distributed by the increase of the valuations and the assessing of hidden and omitted property, that it has not been anywhere a conscious burden. We believe that in more than one single item,

which under the proposed bill will be assessed for the first time, or upon which the assessment will be raised to a fair basis, the tax collected will more than pay all the additional expense.

The proper adjustment of the increasing burdens of taxation is one of the most important of all the functions of government, if not the most important. It should be treated with care and skill and trained experience that its peculiar problems demand. This cannot be done without increasing the expense. And, much as we desire to limit our governmental expenses, it is fallacious economy to cripple the revenue department by an unwillingness to provide ample machinery for its proper management.

We are aware, in submitting this bill and report, that it must run the gauntlet of a year's criticism before it can be referred to the coming legislature. Doubtless defects will be discovered. We welcome intelligent and impartial discussion of every feature of it. We deprecate interested, partial, captious and unthinking criticism. We believe that a full investigution and understanding of the general system of county assessors, and a state tax commission interdependent and mutually helpful, will command almost unanimous approval.

Believing, as stated heretofore, that this bill, if enacted, will result in a large increase of assessment, we present herewith a bill amending the present limitations on the power of municipalities to issue bonds by reducing the same one-half, and, also, to reduce the limitations on the power of municipalities to levy current expenses one-half, so that the temptations to extravagance arising from increased bonding and taxing power may be removed. It is not thought necessary to print these two amendatory bills for circulation, as the above statement covers their whole scope and effect.

Under the law, this Commission will meet again on or before the 1st day of July, 1902, to consider all suggestions that may have been made, and to make such changes as those suggestions, and the discussion that the bill will probably provoke, may render advisable and proper.

C. F. HURREL, *Senator 2d District.*
F. DUMONT SMITH, *Senator 38th District.*
JOHN FRANCIS, *Representative 20th District.*
EMIL GROSSER, *Representative 61st District.*
C. F. BIDDLE, *Representative 98th District.*
F. E. GRIMES, *State Treasurer.*
GEO. E. COLE, *Auditor of State.*
A. A. GODARD, *Attorney-general.*

AN ACT

To Provide for the Assessment, Levy and Collection of Taxes.

Be it enacted by the Legislature of the State of Kansas:

ARTICLE 1.—PROPERTY SUBJECT TO TAXATION—DEFINITION OF TERMS.

SECTION 1. All property in this state not expressly exempt therefrom shall be subject to taxation in the manner prescribed in this act.

SEC. 2. The terms "real property," "real estate," and "land," when used in this act, except as otherwise specifically provided, shall include not only the land itself, but all buildings, fixtures, improvements, mines, minerals, quarries, mineral springs and wells, oil and gas rights, and privileges pertaining thereto.

SEC. 3. The term "personal property," when used in this act, shall include every tangible and intangible thing which is the subject of ownership and not real property as defined in section 2 of this act.

SEC. 4. The term "property," when used alone in this act, shall mean and include every kind of property, tangible or intangible, subject to ownership.

SEC. 5. The term "money," when used in this act, shall mean coin, and notes circulating as money, whether in possession or on deposit subject to be withdrawn in money.

SEC. 6. The term "credit," when used in this act, shall mean and include every demand for money, labor, or other valuable thing, whether due or to become due.

SEC. 7. "Town" or "village," when used in this act, shall include every place laid out in lots or blocks other than incorporated cities. The word "cities" shall include only places incorporated as such.

SEC. 8. The words "he," "his," or "him," when so used as to refer to a female, shall be held to mean "she," "her," or "hers," and when so used as to refer to more than one person, "they," "their," or "them," as the sense may require.

ARTICLE 2.—PROPERTY EXEMPT FROM TAXATION.

SECTION 9. The property described in this section, to the extent herein limited, shall be exempt from taxation:

First.—All property belonging exclusively to the United States or to this state.

Second.—All property belonging exclusively to any county, city, town, or school district, used exclusively for the benefit of such county, city, town, or school district, except lands bid off for counties or cities at tax sale.

Third.—All lands used exclusively as graveyards.

Fourth.—All buildings and parts of buildings belonging to scientific, literary and benevolent associations, used exclusively for scientific, literary or benevolent purposes, together with lands occupied by such institutions and attached thereto, if not in part or in whole leased or otherwise used with a view to profit; also any books, papers, furniture, apparatus and instruments belonging to such association and used exclusively for scientific, literary and benevolent purposes.

Fifth.—All moneys and credits belonging exclusively to universities, colleges, academies, or public schools of any kind, or to religious, literary, scientific, benevolent or charitable institutions or associations, appropriated solely to sustain such institutions or associations, not exceeding in amount or income arising therefrom the limit prescribed by the charter of such institution or association.

Sixth.—All buildings used exclusively as places of public worship, as public schoolhouses, or both, with the furniture and books therein contained, and used exclusively for the accommodation of schools or religious meetings, together with the grounds owned thereby, if not leased or otherwise used with the view of profit; and also any parsonage or dwelling owned by any church society and occupied by its pastor as a residence, together with the grounds on which it is situated.

Seventh.—All fire-engines and other implements used for the extinguishment of fire, with the buildings used exclusively for the safe-keeping thereof and for the meeting of fire companies, whether belonging to any town, city or village or to any fire company organized therein.

Eighth.—Personal property of the value of two hundred dollars to each family.

Ninth.—The wearing apparel of every person.

Tenth.—All public libraries.

Eleventh.—Family libraries and school-books of every person and family, not exceeding in value in any one case fifty dollars.

Twelfth.—All real estate, not exceeding one-half acre in extent, and

the buildings thereon situate, owned and used exclusively by any post of the Grand Army of the Republic or its auxiliaries as a place of meeting or as a memorial hall, if not leased or otherwise used with a view to profit; and all books, papers, furniture, apparatus and instruments belonging to such post or its auxiliaries shall be exempt from taxation.

ARTICLE 3.—STATE TAX COMMISSION.

SECTION 10. On the first day of May in the year 1903, the executive council shall select two tax commissioners, who shall hold office until the second Monday in January, 1905, and until their successors are elected and qualified. At the general election in the year 1904 there shall be elected one tax commissioner who shall hold his office for two years, commencing on the second Monday in January following his election, and one tax commissioner who shall hold his office for four years, commencing on the second Monday in January following his election. At each general election thereafter there shall be elected one tax commissioner, whose term of office shall be for four years, commencing on the second Monday in January following his election.

SEC. 11. Said tax commissioners shall each receive as compensation for services the sum of twenty-five hundred dollars per annum, to be paid in the same manner as other state officers are paid. They shall qualify by taking the oath required of other state officers and by giving bond to the state of Kansas in the sum of ten thousand dollars each, conditioned that they will well and truly perform their duties as tax commissioners and will faithfully observe the laws regarding the assessment and equalization of property.

SEC. 12. The said tax commissioners, together with the auditor of state, state treasurer, and secretary of state, shall constitute the state tax commission. The state tax commission shall organize by choosing one of the tax commissioners as president and the other tax commissioner as secretary of the commission, and by the selection of such clerical force as may be necessary, said clerk or clerks to receive such compensation as shall be provided by law. The executive council shall provide suitable room or rooms in the state capitol for the use of the said commission.

SEC. 13. Three members of the state tax commission shall constitute a quorum for the transaction of business.

SEC. 14. The said state tax commission shall provide a uniform method of keeping the tax-rolls and books relating to taxation in each county of the state. They shall formulate and send to the proper officer in each county all necessary forms not herein provided for, to

be used in the listing, assessment and return of property. Said state tax commissioners, or one of them, shall from time to time, as often as may be necessary, visit each county in the state for the purpose of requiring the proper assessment and return of property, a uniform value thereof, and the use of forms and system of keeping accounts provided by law or by the state tax commission. The state tax commission shall have general supervision and direction of county assessors in the performance of their duties, and shall regulate and supervise the due performance thereof. The state tax commission shall, at least once in two years, require the county assessors of the state to meet with the commission at the state capital, upon a day designated, for the purpose of considering matters relating to taxation, to secure a uniform valuation throughout the state, and to discuss and formulate any needed changes in the laws relating to taxation or the forms or methods of keeping the books and accounts thereof. The actual and necessary expenses of county assessors in attending said meeting shall be paid by their respective counties.

ARTICLE 4.—Assessors.

Section 15. The board of county commissioners of each county shall, at their regular meeting in July, 1903, appoint a competent person, who shall be a resident and taxpayer of said county, as county assessor, who shall hold his office until the first Tuesday after the first Monday in January, 1905, and until his successor is elected and qualified. At the general election in 1904, and each four years thereafter, there shall be elected a county assessor in each county of the state, whose term of office shall be four years and until his successor is qualified. Said term shall commence on the first Tuesday after the first Monday in January following his election; said county assessor shall hold office for one term only, and shall not be eligible to or a candidate for any office during the term for which he is elected. Immediately upon the election of such assessors, they shall qualify as hereinafter provided, and shall perform such duties and shall receive such compensation as shall be provided by law.

Sec. 16. At the first meeting of the board of county commissioners after said county assessor shall take office, the said county assessor and the board of county commissioners shall determine the number of deputy county assessors necessary to properly assess the property in such county, and the county assessor, by and with the consent of the board of county commissioners, shall at once appoint the number of deputy assessors so agreed upon, such selection to be made as far as possible from the different townships, cities and wards of cities in said county; said deputy assessors shall perform the duties and receive the com-

pensation provided by law; they shall hold their office during the pleasure of the county assessor, and any vacancy occurring in the office of the deputy assessor from any cause shall be filled by appointment of the county assessor, by and with the consent of the board of county commissioners; the county assessor shall assign to each deputy assessor the district or territory to be assessed by him, but no deputy assessor shall perform any of the duties of his office in the township, city of the third class or ward of any city of the first or second class in which the said deputy assessor resides.

SEC. 17. The county assessor, before entering upon the duties of his office, shall take and subscribe an oath to well, faithfully and impartially perform such duties, and execute a bond to the state of Kansas, with good and sufficient sureties, to be approved by the board of county commissioners of the county, in such sum as shall equal two and one-half per cent. of the total taxes collected in such county during the last preceding year; but in no case shall the amount of such bond be less than two thousand dollars; said bond to be conditioned for the faithful performance of all duties imposed by law. The state or any municipality aggrieved or injured by the wilful neglect of duty by the county assessor, or any of his deputies, may recover upon such bond the amount lost to the state or any municipality on account of such neglect by the county assessor or his deputy, together with the costs of suit and a reasonable attorney's fee for the county attorney of the proper county for prosecuting such action; said fee to be fixed by the court rendering judgment in such action. The board of county commissioners shall require a surety-company bond from the county assessor whenever practicable; and if a surety-company bond be given, the expense thereof shall be assumed by the county.

SEC. 18. The county assessor shall receive as compensation for his services the following sums:

In counties having a population of eight thousand or less, four dollars per day for the time actually and necessarily employed.

In counties having a population of from eight thousand to thirty thousand, five dollars per day for the time actually and necessarily employed.

In counties having a population of from thirty thousand to forty thousand, the county assessor shall receive a salary of one thousand dollars per annum.

In counties of over forty thousand population, the county assessor shall receive a salary of twelve hundred dollars per annum.

The per diem and salaries of the county assessors shall be paid quarterly by the board of county commissioners at any regular meeting.

The compensation of the deputy assessors shall be three dollars per day for the time actually and necessarily employed in the discharge of their duties; vouchers for the amount claimed by deputy assessors as such compensation shall be approved by the county assessor of their county before the claims are allowed by the board of county commissioners. The board of county commissioners may allow the claims of deputy assessors for their services at any regular meeting after the returns made by such deputies have been duly verified and filed. The compensation of county assessors and their deputies shall be paid from the treasury of their respective counties.

SEC. 19. In case the office of county assessor in any county shall become vacant, the governor shall appoint a person to fill such vacancy; the person so appointed shall qualify by giving such bond and taking such oath as is required in other cases, and shall fill the office for the unexpired term.

SEC. 20. Each deputy assessor shall be charged with the duty of listing and returning all property subject to taxation in the township, district, city or ward assigned him in the manner provided in this act.

SEC. 21. It shall be the duty of the deputy assessors, when making the assessment of personal property, to make an exact list of all persons of either sex of the age of twenty-one years and upward in each district, city, township or ward on the first day of February of each year, and file the same in the office of the county assessor, designating the district, township, city or ward in which such persons reside.

SEC. 22. The lists of adult residents of each county, as provided in the preceding section, shall be sworn to as correct and filed with the county assessor of the proper county on or before the first day of April of each year, and for every day thereafter that the deputy assessor shall fail to make these returns he shall be fined one hundred dollars and costs of suit.

SEC. 23. The several deputy assessors, in addition to their duties as hereinbefore prescribed, shall annually, on or before the first day of April, make an enumeration of the persons residing in their respective districts, townships, cities or wards on the first day of February, and make returns thereof to the county assessor with the returns of the valuation of property.

SEC. 24. In addition to the statistics required by this act, there shall be taken an enumeration of honorably discharged volunteer union soldiers of the civil and Spanish wars, showing the state in which enlisted, arm of service, and number of command to which attached; also in what prison confined, if a prisoner of war.

SEC. 25. The county superintendent of public instruction of the

several counties of the state shall, on or before the first day of February of each year, furnish to the county assessor, for the use of the deputy assessors of the county, a map of the district, city, or township to which each deputy assessor has been assigned, showing the number and metes and bounds of every school district or part of school district within his district, township, city, or ward.

SEC. 26. In preparing the lists provided for by this act, each deputy assessor shall enter in a separate column, opposite the name of each person, the number of the school district or districts in which the personal property of such person was situated on the first day of February.

SEC. 27. The deputy assessors are hereby required to cause all the inhabitants to be enumerated, omitting from enumeration Indians not taxed, and to collect all statistical information within their respective districts, townships, cities or wards relating to agriculture, horticulture, manufactures, etc., in the manner provided for in this act, and specified in the instructions which shall be given by the state board of agriculture.

SEC. 28. The enumeration of the inhabitants and all other statistics required to be taken by the deputy assessors and returned to the office of the state board of agriculture, according to subdivisions "population," "occupation," "libraries, newspapers, churches, and schoolhouses," and "pauperism and crime," shall be taken in 1905, and every tenth year thereafter, and their accuracy verified by the affidavit of the deputy assessor taking the same, and returned and delivered to the county assessor on or before the fifteenth day of April.

SEC. 29. Any person who shall refuse to answer any of the questions provided for in the two preceding sections shall, upon conviction thereof, be deemed guilty of a misdemeanor, and fined not less than ten nor more than fifty dollars. It shall be the duty of the county assessor, or any deputy assessor, upon such failure, to immediately file a complaint against such person for such failure, and it shall be the duty of the county attorney to prosecute such person.

SEC. 30. The services herein required of the deputy assessors shall be performed at the same time that they perform their services under the general assessment laws of the state and in connection therewith; and they shall not be allowed compensation for such services separately, but for the time employed in taking the census hereby provided for and for taking the general assessments as for one and the same service.

SEC. 31. Any county or deputy assessor who shall wilfully neglect or refuse in whole or in part to perform the duties required in this

act shall be deemed guilty of a misdemeanor, and upon conviction thereof shall be fined in a sum of not less than twenty nor more than one hundred dollars.

ARTICLE 5.—By Whom and When Property Shall be Listed for Taxation.

Section 32. Every person of full age and sound mind, accountant officer, or other person designated by any person, company, or corporation, shall list all personal property subject to taxation of which such person, company or corporation is the owner, lessee, or occupant having any interest in or exercising any control thereof.

Sec. 33. Money collected by any agent for any person, company, or corporation, which is to be transmitted immediately to such person, company, or corporation, shall not be listed for taxation by such agent, but such agent shall state under oath the amount of money in his hands and to whom the same is to be transmitted.

Sec. 34. The property of every ward shall be listed by his guardian; of every minor by his father, if the father be living and of sound mind; but if he be not living or be of unsound mind, by his mother; if neither father or mother be living, by the person having such property in charge. Any property held in trust for the benefit of another shall be listed by the trustee. The property of the estate of every deceased person shall be listed by the executor or administrator. The property of persons, companies or corporations whose assets are in the hands of receivers shall be listed by such receiver; and the property of every corporation subject to taxation under this act shall be listed by some person designated by said corporation; and the property of any company or firm shall be listed by an agent or partner therein.

Sec. 35. Merchants' and manufacturers' stock, money and credits shall be listed under two separate heads; merchants' and manufacturers' stock forming one item, and money and credits forming another item, in the statement required to be delivered to the assessor.

Sec. 36. Every person required to list property in behalf of others shall list such property in the same township or city and school district in which said property is located; but he shall list such property separately from his own, specifying the name of the person, estate, company or corporation to whom the same may belong.

Sec. 37. All toll-bridges shall be listed in the township or city where the same are located, and if located in two townships or cities, then one-half in each of such townships or cities.

Sec. 38. All personal property shall be listed and taxed each year

in the township, city and school district in which the property was located on the first day of February of that year. All money and credits not pertaining to a business located shall be listed in the township, city and school district in which the owner resided on the first day of February.

SEC. 39. The property of banks or bankers, insurance or other companies and merchants shall be listed and taxed in the county, township, city and school district where the business is done, and manufactories and mines in the county, township, city and school district where the manufactory or mine is located.

SEC. 40. Animals and farming implements shall be listed and taxed where kept; but in case such animals and implements are temporarily outside the limits of the state, or in any unorganized county of the state, then said animals and implements shall be listed and taxed in the county, township, city and school district where the owner resided on the first day of February.

SEC. 41. It shall be the duty of the county clerk, when required by any person having stock in charge, to give a certificate of assessment, showing the number, kind, location and value of stock assessed, and such certificate shall be evidence of the legal assessment of such stock for that year; and provided, that if any county clerk shall fraudulently give to any person such certificate, or if any person shall in any manner illegally obtain any such certificate, such clerk or person shall upon conviction thereof be punished by a fine in any sum not exceeding five hundred dollars or be imprisoned in the county jail for a term not exceeding six months, or by both such fine and imprisonment.

SEC. 42. All the live stock, coaches, wagons, harness and other personal property belonging to any stage company shall be held as personal property within the respective counties along the line of their respective routes, and assessed accordingly.

ARTICLE 6.—SCHEDULE OF PERSONAL PROPERTY.

SECTION 43. Every person required by this act to list property shall make out and verify, by his oath, a statement of all personal property which he is by this act required to list, either as the owner, lessee, or occupant in control thereof, or as parent, guardian, trustee, executor, administrator, receiver, accounting officer, partner, or agent, and deliver the same to the assessor of the proper county, township, or city, showing:

CREDITS.

First.—All annuities and royalties.

Second.—All bonds, notes, mortgages, accounts, demands, claims

and other indebtedness owing to such person, whether such indebtedness is owing from individuals or from corporations, public or private, and whether such debtors reside within or without the state.

CHATTELS.

First.—All shares in all foreign corporations, and their value.

Second.—All shares in other corporations organized under the laws of this state, when the property of such corporation is not exempt by law or is not taxable to the corporation itself, and the value of such shares.

Third.—All moneys, including circulating notes of national banks and United States legal tender and other notes and certificates of the United States payable on demand and circulating or intended to circulate as currency, gold, silver, and other coin.

Fourth.—The value of all gold and silver plate, watches, diamonds, and jewelry.

Fifth.—The value of all household furniture and all musical instruments.

Sixth.—All patent-rights, describing them, and giving the number of each patent and the value thereof.

Seventh.—The number and kinds of domestic animals, and their value.

Eighth.—All wagons, carriages, and their value.

Ninth.—All mechanical and agricultural implements, and their value.

Tenth.—All machinery, buildings, nursery stock, and improvements affixed to real property and not a part thereof, and the value.

Eleventh.—All ships and vessels, whether at home or abroad, and their value.

Twelfth.—All merchandise and stock in trade, and its value.

Thirteenth.—All logs, timber, lumber, posts, ties, cordwood, staves, or other felled or cut timber, and the value.

Fourteenth.—All other goods, chattels and personal property not hereinbefore mentioned, and the value.

SEC. 44. Before the first day of February, the county assessor shall have in readiness for delivery to the deputy assessors the proper assessment books and blanks used in the assessment of all property, real and personal.

The schedule, with affidavits thereto attached, to be signed by the party, shall be in the following form, the names and places being changed to suit each person.

The words "value," "true value," or "valuation," when used in this act, shall be held to mean the usual selling price at the place where the property to which such term or terms are applied shall be at the time of assessment, being the price which could be obtained therefor at private sale, and not at forced or auction sale.

The party shall write the word *none* after each item, whenever he has no property as named under such item, and no item shall be passed without being answered.

(*See Schedule, next page.*)

SCHEDULE

OF ALL PROPERTY HELD BY .....

of.....City, Township, }.....County, Kan.,

on the first day of February, 190.....

No	DESCRIPTION OF PROPERTY.		Valuation by party.	Valuation by assessor.
1	All annuities		$.....	$.....
2	All bonds		.....	.....
3	All notes secured by mortgage		.....	.....
4	All other notes		.....	.....
5	All accounts	$.....		
6	All other amounts due me from any person, firm or corporation, except for moneys deposited with banks, corporations, firms, or individuals	$.....		
	Total credits due me	$.....	.....	.....

PERSONAL-PROPERTY CHATTELS.

No.	DESCRIPTION OF PROPERTY.	Valuation by party.	Valuation by assessor.
1	Money on hand, or on deposit with banks, trust companies, corporations, firms, or individuals, or subject to my order, check, or draft	.....	.....
2	All money loaned by me and not already entered on this schedule	.....	.....
3	All interest owing me and not entered on this schedule	.....	.....
4	All judgments and allowances in my favor entered in any court, and which I have not already entered on this schedule	.....	.....
5	All moneys invested in certificates of purchase at tax sales	.....	.....
6	All moneys invested in certificates of purchase at sheriffs' sales	.....	.....
7	All moneys loaned to building, loan and saving associations	.....	.....
8	All shares of stock in any corporation formed outside of this state; and also all shares of stock in any corporation formed in this state and conducting its business outside of this state	.....	.....
9	Value of goods and merchandise on hand	.....	.....

PERSONAL-PROPERTY CHATTELS—CONTINUED.

No.	DESCRIPTION OF PROPERTY.		Valuation by party.	Valuation by assessor.
10	Value of all articles purchased, received or otherwise held for the purpose of being used, in whole or in part, in any process or operation of manufacturing, rectifying, or refining			
11	Value of manufactured articles on hand			
12	Value of manufacturing tools, implements, and machinery (other than engines and boilers, which shall be listed as such)			
13	Value of agricultural tools, implements, and machinery			
14	Value of gold and silver plate and plated ware			
15	Value of diamonds and jewelry			
16	Value of household furniture and library			
17	Value of mechanical tools, law and medical books, surgical instruments, and medicines			
18	Value of firearms			
19	Value of poultry			
20	Value of nursery stock			
21	Value of property such person is required to list as pawnbroker			
22	Value of property of companies and corporations other than property hereinbefore enumerated			
23	Value of property of eating-houses			
24	Value of home garden products			
25	Value of home-made manufactured products			
26	Value of all slaughtered animals			
27	Every franchise, and description and value			
28	Value of bricks, stone and all other building material on hand			
29	Number of steamboats, sailing vessels, wharf-boats, canal-boats, barges, or other water craft, either within or without this state, and value	No.		
30	Number of patent-rights, and value			
31	Number of steam-engines (including boilers), and value			
32	Number of fire- and burglar-proof safes, and value			
33	Number of typewriting machines, and value			
34	Number of adding machines, and value			
35	Number of typesetting machines, and value			
36	Number of cash registers, and value			
37	Number of telegraph instruments, and value			
38	Number of telephones, and value			
39	Number of billiard, pigeonhole, bagetelle and other similar tables, and value			
40	Number of pianofortes, and value			
41	Number of organs and other musical instruments, and value			

PERSONAL-PROPERTY CHATTELS—CONTINUED.

No.	DESCRIPTION OF PROPERTY.	No.	Valuation by party.	Valuation by assessor.
42	Number of sewing-machines and knitting-machines, and value			
43	Number of watches and clocks, and value			
44	Number of carriages, wagons, coaches, hacks, carts, drays, or other vehicles, and value			
45	Number of bicycles, tricycles, velocipedes, motor cycles, and automobiles, and value			
46	All cooperage material and merchandise, and value			
47	Number of horses three months old and over, and value			
48	Number of mules, jacks and jennets three months old and over, and value			
49	Number of cattle three months old and over, and value			
50	Number of sheep three months old and over, and value			
51	Number of hogs three months old and over, and value			
52	Number of stands of bees, and value			
53	Number of cords of wood, and value			
54	Bushels of coal, and value			
55	Bushels of lime, and value			
56	Bushels of wheat, and value			
57	Bushels of corn, and value			
58	Bushels of rye, and value			
59	Bushels of oats, and value			
60	Bushels of Kafir-corn, and value			
61	Bushels of castor-beans, and value			
62	Bushels of barley, and value			
63	Bushels of potatoes, and value			
64	Bushels of sorghum seed, and value			
65	Bushels of flaxseed, and value			
66	Bushels of grass, alfalfa and clover seed, and value			
67	Bushels of fruit, and value			
68	Tons of hay and alfalfa, and value			
69	Tons of broom-corn, hemp, and value			
70	Pounds of beef, and value			
71	Pounds of bacon, and value			
72	Pounds of bulk pork, and value			
73	Pounds of lard, and value			
74	Pounds of wool, and value			
75	Pounds of tobacco, and value			
76	Pounds of hops, and value			
77	Barrels of beef, and value			
78	Barrels of pork, and value			
79	Gallons of cider, and value			

PERSONAL-PROPERTY CHATTELS—CONCLUDED.

No.	DESCRIPTION OF PROPERTY.	No.	Valuation by party.	Valuation by assessor.
80	Gallons of vinegar, and value			
81	Gallons of wine, and value			
82	Gallons of sorghum or maple molasses, and value,			
83	Feet of lumber, and value			
84	Pounds of starch, and value			
85	Pounds of feed, and value			
86	Gallons of oil of all kinds, and value			
87	Number of scales, and value			
88	Tons of ice, and value			
89	Number of thrashing-machines, and value			
90	Number of corn-shellers, and value			
91	Number of logs and timber, and value			
92	Value of all other property not specified above, required to be listed			
93	Male dogs owned or harbored by me			
94	Female dogs owned or harbored by me			
95	Amount of capital invested by elevator men and grain-brokers in such business			
96	Office fixtures and furniture, and value			

To the Assessor:

The following is a list of all persons in my family who are deaf and dumb, blind, idiotic, or insane, with their names, ages, and sex; and also the names of the father, mother, or guardian, and their post-office address:

NAME.	Age.	Male or female.	Whether deaf and dumb, blind, idiotic, or insane.	Name of father, mother, or guardian.	Post-office address.

SEC. 45. The person called upon or required to list property shall answer in writing under his signature the following interrogatories, under oath, upon the proper blank form to be furnished by the deputy assessor; such oath may be taken before any officer authorized to administer oaths:

Interrogatory 1.—Are you, or were you, on the first day of February of the present year, the executor of the last will or the administrator of the estate of any deceased person, or the guardian of the estate of any infant or person of unsound mind, or the trustee of the property of any person, or the receiver of any corporation, association, or firm, or the agent or attorney or banker investing, loaning or otherwise controlling the money or other property of any person, or the president or accounting officer of any corporation, or a partner, consignee, or pawnbroker? If yes, designate for whom you were then, or now are, acting in such representative or fiduciary capacity; and if you were or now are acting under the authority of any particular court, name the court, and also state to what court you report.

Interrogatory 2. Have you, since the first day of February of last year, either personally or through the agency of others, caused all or any part of your taxable money or other property to be temporarily converted, either by sale, borrowing, exchange, or in any other manner, into bonds or other securities of the United States not taxable, or any other property not taxable, with the intention to pay back, return, exchange or sell back such property after you have made out your tax statement, for the purpose of evading the payment of taxes on such property; or did you, on or after the first day of February of the present year, and before you saw this interrogatory, pay back, return, exchange or sell back such property for the purpose aforesaid?

Interrogatory 3. If you have converted any of your money or property, or money or property of any other person, as inquired of you, then state when the same was so converted or invested, and the kind and amount or value thereof.

Interrogatory 4. Have you, at any time since the first day of February of the preceding year, withdrawn from any bank any moneys there deposited, for the purpose of converting the same into some form of non-taxable property, or for the purpose of sending the same out of the state, or transferring the same to some other persons or person, with the intent to or purpose of evading the payment of tax on the same?

STATE OF KANSAS, ——— COUNTY, ss.

I, ———, being duly sworn, say that the foregoing statement is true, and contains a full and complete list of all property held or belonging to me on the first day of February, including all personal property pertaining to merchandising, whether held in actual possession or having been purchased with a view to possession or profit, and all personal property appertaining to manufacturing, and all manufactured articles, whether on hand or owned by me; in all cases where I have been unable to exhibit certain classes of property to the assessor, such property has been fully and fairly described, and its true condition and value represented, and I have in no case sought to mislead the assessor as to quantity or quality or value of property; and I further swear that, since the first day of February of last year, I have not directly or indirectly converted or exchanged any of my property temporarily, for the purpose of evading the assessment thereof for taxes, into non-taxable property or securities of any kind, or transferred or transmitted the same to any person or in anywise for the purpose

of evading the assessment thereof. I further swear that I have, to the best of my knowledge and judgment, valued said property at its true cash value, by which I mean the usual selling price, being the price which could be obtained for the said property at private sale and not at forced or auction sale. So help me God. (Signed)————————

Subscribed and sworn to before me, this —— day of ———, 190—.

————————, *Deputy Assessor.*

SEC. 46. If any person or corporation shall give a false or fraudulent list, schedule or statement required by this act, or shall wilfully fail or refuse to deliver to the assessor, when called upon for that purpose, a list of the taxable property which under this act is required to be listed, or shall temporarily convert any part of such property into property not taxable, for the fraudulent purpose of preventing such property from being listed and of evading the payment of taxes thereon, or shall transfer or transmit any property to any person with such intent, he or it shall be guilty of a misdemeanor, and subject to a fine of not less than fifty dollars nor more than five thousand dollars. Prosecutions under this act shall be brought by the county attorney in the district court of the proper county, upon complaint made by any state tax commissioner, county assessor, or deputy county assessor. A fee of twenty-five dollars shall be taxed as costs in each case in which a conviction is had and said fee shall be paid to the county attorney for his services. Executions may be issued for the collection of all fines and costs imposed under the provisions of this act.

SEC. 47. It shall be the duty of the state tax commissioners, all county assessors and deputy assessors to notify the county attorney of the proper county of all wilful violations of the provisions of this act relating to the listing and return of property for taxation, by persons or corporations, and to sign and verify complaints or information with respect thereto, when prepared by the county attorney.

SEC. 48. In every case where any person shall refuse to make out and deliver to the proper deputy assessor the statement required under this act, or shall refuse to take and subscribe to any of the oaths or affirmations required, the deputy assessor shall proceed to ascertain the number of each description of the several enumerated articles of the property and the value thereof, and for this purpose he may examine on oath any person or persons whom he may suppose to have knowledge thereof; and such deputy assessor shall make a note of such refusal in a column opposite the person's name, and the county assessor shall add to such valuation, when returned by the deputy assessor, fifty per centum on the value so returned.

SEC. 49. If any person required by the deputy assessor to give evidence as provided in the preceding section, or in any case, when in-

terrogated by the assessor as to any property, real or personal, of himself or other, shall refuse to be sworn or affirmed, or if, having been sworn or affirmed, he shall refuse to answer the interrogatories hereinbefore set out or any other questions touching the subject of inquiry, such person, upon conviction thereof, shall be fined in any sum not more than five hundred dollars nor less than ten dollars, to which may be added imprisonment in the county jail not exceeding six months.

SEC. 50. When any person shall have been prevented from making and verifying his statement by reason of sickness or absence from the county during the sixty days succeeding the first day of February, and the assessor shall have made a statement for him, he may, at any time before the assessment of taxes by the county clerk, make, verify and file with the county clerk the proper statement; but in such cases, before the county clerk shall receive such statement, the person making the same must add to the ordinary affidavit a statement to the effect that his failing to give to the assessor such statement was occasioned by his sickness or absence, and if from absence, that such absence was without design to avoid the listing of his property, and on the filing of such statement the county clerk shall correct the statement made by the assessor.

ARTICLE 7.—BANKS, LOAN, INVESTMENT AND INSURANCE COMPANIES.

SECTION 51. The president, cashier or other accounting officer of every bank or banking asssociation, loan and trust, building and loan, investment and insurance company shall, on the first day of February of each year, make out a statement, under oath, showing the number of shares comprising the capital stock of such association, bank, or company, the name and residence of each stockholder, the number of shares owned by such stockholder, and the value of said shares on the first day of February, and shall deliver such statement to the proper deputy assessor, and such capital stock shall thereupon be listed and assessed by him, and return made in all respects the same as similar property belonging to other corporations and other individuals. Whenever any such bank, association or company shall have acquired real estate or other tangible property which is assessed separately, the assessed value of such real estate or tangible property shall be deducted from the valuation of the capital stock of such association or company. The assessor shall determine and settle the true value of each share of stock after an examination of such statement, and in the case of a national bank, an examination of the last report called for by the comptroller of currency; if a state bank, the last report

called for by the state bank commissioner; and if the assessor deem it necessary, an examination of the officers of such bank, association or company under oath. In determining and fixing the true value of such stock, he shall take into consideration the market price of such stock, if any, and the surplus and undivided profits. And said association, bank or company shall pay the taxes assessed upon its stock, and shall have a lien thereon until the same is satisfied.

ARTICLE 8.—Merchants and Manufacturers.

Section 52. Every person, company or corporation who shall own or hold any personal property within this state which shall have been purchased with a view of being sold at an advanced price or profit, or which shall have been consigned to him for the purpose of being so sold, shall be held to be a merchant; and such person shall, when required according to the provisions of this act to make and deliver to the assessor a statement of his personal property, include in such statement the value of his personal property appertaining to his business as a merchant; and in stating the value of such property he shall state the average value of such articles of personal property, which he shall have had in his possession or under his control during the year next preceding the first of February preceding the time of making such statement, or during that portion of said year which he may have been engaged in said business; and such statement shall be verified on oath.

Sec. 53. In order to arrive at the average value of property, he shall state the amount on hand, as nearly as may be, in each month in the preceding year, or such portion thereof as he may have been engaged in such business, then add the monthly estimates, and divide the aggregate by the number of months he may have been engaged in business. No consignee shall be required to list for taxation any property consigned to him for the mere purpose of being forwarded.

Sec. 54. Every person, company or corporation who shall hold or purchase personal property for the purpose of adding to the value thereof by any process of manufacturing, refining or by the combination of different materials shall be held to be a manufacturer; and when such company or corporation shall be required to make out a statement of other personal property for taxation, he or they shall state the average amount of all articles purchased or held for the purpose of being used in such process of manufacturing, refining or combining which he or they may have had on hand during the year next preceding the first day of February preceding the time of making such statement, which amount shall be ascertained by stating the amount of such property on hand in each month of the preceding year,

or such portion thereof as he or they may have been engaged in such business, then add the several monthly estimates, and divide the aggregate by the number of months he or they may have been engaged in such business; and such statement shall be verified on oath.

SEC. 55. Every manufacturer shall list the value of all engines, tools and machinery of every description not forming part or parcel of real property used or designated to be used in any process of manufacturing as defined in this act.

SEC. 56. For the purpose of determining the true value of the stock of any merchant or manufacturer, the assessor shall have the right to demand of such merchant or manufacturer an inspection of his inventories and all books of account for the preceding year, including the annual invoice and inventory of stock made by such merchant or manufacturer last preceding such assessment, and the policies of insurance carried by such merchant or manufacturer on his stock for the year next preceding his assessment.

ARTICLE 9.—PAWNBROKERS.

SECTION 57. Every person or company engaged in the business of receiving property in pledge, or as security for money or other thing of value advanced to the pawner or pledger, shall be held to be a pawnbroker, and shall, at the time required by this act, return under oath the value of all property in pledge and held by him as a pawnbroker on hand on the first day of February, and taxes shall be charged upon the true value of such property to the said pawnbrokers the same as other property.

ARTICLE 10.—GRAIN-BROKERS.

SECTION 58. Every person, company or corporation engaged in the business of buying and selling grain for profit shall be held to be a grain-broker, and shall, at the time required by this act, determine under oath the average amount of capital invested in such business, exclusive of real estate or other tangible property assessed separately, for the preceding year, and taxes shall be charged upon such average capital the same as upon other property. For the purpose of determining the average capital of such grain-broker, the deputy assessor shall have the right to inspect all books of account and the check-books of such grain-broker, and he shall determine and fix the amount of such capital by such inspection.

ARTICLE 11.—CORPORATIONS.

SECTION 59. Street-railways, water-works, electric-light and gas-works, natural-gas companies, mining and all other companies and as-

sociations incorporated under the laws of this state, other than those specifically mentioned in this act, shall, in addition to the other property required to be listed, make out and deliver to the assessor a sworn statement of the amount of its capital stock, setting forth particularly:

First.—The name and location of the company.

Second.—The amount of capital stock authorized and the number of shares into which such capital stock is divided.

Third.—The amount of capital stock paid up.

Fourth.—The market value; or if of no market value, then the actual value of the shares of stock.

Fifth.—The true value of its franchise, if any, granted under and by virtue of any law of this state or ordinance of any city therein.

Sixth.—The total amount of indebtedness, except the indebtedness for current expenses, excluding from expenses the amount paid for the purchase of or the improvement of property.

Seventh.—The amount of capital on which a dividend was declared during the last preceding year.

Eighth.—The date of each dividend declared during said year ending with the first day of the last preceding February.

Ninth.—The rate per cent. of each dividend declared.

Tenth.—The total amount of each dividend declared during the year ending with the first day of the last preceding February.

Eleventh.—Gross earnings during said year.

Twelfth.—Net earnings during said year.

Thirteenth.—Amount of surplus.

Fourteenth.—Amount of profit added to sinking-fund during said year.

Fifteenth.—Maximum price at which shares of stock sold during said year.

Sixteenth.—Average price at which shares of stock sold during said year.

SEC. 60. The statement or schedule required by the preceding section shall have annexed thereto an affidavit subscribed and sworn to by two of the officers of the corporation having full knowledge of the finances and accounts of the company, stating the title of the officers, name of the corporation making the report, and that they have with fidelity, to the best of their knowledge and belief, stated the capital stock and franchise of said corporation at its actual value on the first day of February last past.

SEC. 61. If the assessor is not satisfied with the valuation so made and returned to him, he is authorized and empowered to make a valuation of the franchise of said corporation based upon the facts

contained in the report herein required or upon any information within his possession, and he shall in either case assess to the corporation the value of its franchise and the full value of its tangible and intangible property.

SEC. 62. Every company incorporated by the authority of any other state or government and doing business in this state shall, by its duly authorized agent or manager, make out and deliver to the assessor or his deputy, of any county in which the corporation does business, a statement under oath, giving the name of corporation, the nature of the business in which it is engaged, the name of the state or government under which it was incorporated, a description of all the real and personal property owned by said corporation in said county and the value thereof, together with the true value of its franchise. Such statement shall also contain the amount of gross earnings of said corporation from its business within the state, and the expense incurred in transacting the same.

SEC. 63. If the assessor is not satisfied with the valuation so made and returned to him, he shall make a valuation of the property and franchise of such corporation, based upon the report required by the preceding section or upon any information within his possession, and he shall in either case assess to the corporation the value of its franchise, in addition to the assessed valuation of its tangible and intangible property.

SEC. 64. Any foreign corporation doing business under the laws of this state and owning a special or general franchise from any city of the state shall furnish a report to the assessor, the same as required from companies incorporated under the laws of this state.

SEC. 65. All persons, companies or corporations owning, controlling or operating any highway or railroad bridge over any stream or river forming the boundary line between this and any other state shall be required to list the same for taxation, and the same shall be assessed and taxed at its true value in money, as personal property; and in arriving at such value, if such bridge is constructed over a navigable stream, the value of the same to the center of the channel of such stream, together with all rights, privileges and franchises connected therewith or belonging thereto, shall be taken into consideration in ascertaining the true value of such bridge property for taxation; and it shall be the duty of the president, vice-president or superintendent of such bridge to make out a return to the proper assessor, giving the dimensions of said bridge in the county where it is located and its earning capacity, together with a full statement of all of its rights, privileges, and franchises, and the same shall be returned by the assessor as by law in such cases made and provided.

SEC. 66. If any person, company or corporation owning, controlling or operating any highway or railroad bridge over any stream or river which forms the boundary line between this and any other state shall neglect, fail or refuse to pay the tax assessed against such property within thirty days after the same shall become due and payable, on application to the district court by petition, in the name of the state of Kansas, of the board of county commissioners, or of the mayor and council of any city, or the officer of any municipal township interested in such tax, it shall be the duty of the district court to appoint a receiver of such bridge property, rights, privileges, and franchises; and such receiver shall hold, possess, manage and control such bridge property under the orders of the court until the termination of the litigation in relation to such taxes, or until such tax is paid, by proper decree to declare a forfeiture of its charter.

SEC. 67. Each deputy assessor shall take and subscribe an oath, which shall be certified by the officer administering the same and attached to the return which he is required to make to the county assessor of all lists and schedules of personal property and corporate property, which oath shall be in the following form:

I, ———, deputy assessor for the ——— of ——— county, Kansas, do solemnly swear that I have demanded from every individual, copartnership and corporation within my assessing district the lists and schedules required by law, and have received such lists and schedules according to law from every person, copartnership and corporation in my district. I further swear that I have not assisted in any manner in the preparation of said lists and schedules; that I have carefully examined each of said lists and schedules as soon as the same were delivered to me, and have revised and corrected the said lists where necessary; that I have to the best of my knowledge and ability valued the personal property in said lists and schedules as required by law; that in no case have I knowingly omitted to demand a statement of the description and value of personal property in my said district; and that I have not knowingly omitted to perform any duty required of me by law, and have not in any way connived at any evasion or violation of any of the requirements of the law in relation to the listing and valuation of personal property. So help me God.

(Signed) ————————, *Deputy Assessor.*

Which return and affidavit shall be kept in the office of the county clerk for public inspection.

ARTICLE 12.—TELEGRAPH AND TELEPHONE COMPANIES.

SECTION 68. Any joint-stock association, company, copartnership, or corporation, whether incorporated under the laws of this state or any other state, or of any foreign nation, engaged in transmitting to, from, through, in or across the state of Kansas telegraphic messages, shall be deemed and held to be a telegraph company; and every such telegraph company shall annually, between the first day of February

and the first day of March, make out and deliver to the auditor of state a statement verified by oath of the officer or agent of the company making such statement, showing, with reference to the first day of February last past:

First.—The total capital stock of such association, company, copartnership, or corporation.

Second.—The number of shares of capital stock issued and outstanding and the par or face value of each share.

Third.—Its principal place of business.

Fourth.—The market value of said shares of stock on the first day of February next preceding; and if such shares have no market value, then the actual value thereof.

Fifth.—The real estate owned by said association, company, copartnership or corporation and subject to local taxation within the state, and the location and assessed value thereof in each county, city or township where the same is assessed for local taxation.

Sixth.—The specific real estate, together with the permanent improvements, owned by such association, company, copartnership, or corporation, situated outside the state of Kansas, and not directly used in the conduct of the business, with a specific description of each piece, where located, the purpose for which the same is used, and the sum at which the same is assessed for taxation in the locality where situated.

Seventh.—All mortgages upon the whole or any part of its property, together with the dates and amounts thereof.

Eighth.—The total length of the line of said association or company.

Ninth.—The length of the line within each of the counties, townships and cities within the state of Kansas.

Tenth.—The total length of the lines outside the state of Kansas.

SEC. 69. Every telephone company doing business in this state, whether incorporated under the laws of this state or of any other state, or of any foreign nation, except local telephone companies whose lines are wholly within a single county, shall annually, between the first day of February and the first day of March, make out and deliver to the auditor of state a statement verified by the oath of the officer or agent of the company making such statement with reference to the first day of February last past, showing:

First.—The total capital stock of such association, company, copartnership, or corporation.

Second.—The number of shares of capital stock issued and outstanding and the par or face value of each share.

Third.—The principal place of business.

Fourth.—The market value of said shares of stock on the first day of February last past; and if such shares have no market value, the actual value thereof.

Fifth.—The real estate owned by said association, company, copartnership or corporation and subject to local taxation within the state, and the location and assessed value thereof in each county, township or city where the same is assessed for local taxation.

Sixth.—The specific real estate, together with the permanent improvements thereon, owned by such association, company, copartnership, or corporation, situated outside the state of Kansas, and not used directly in the conduct of the business, with a specific description of each piece, where the same is located, the purpose for which the same is used, and the sum at which the same is assessed for taxation in the locality where situated.

Seventh.—All mortgages upon the whole or any part of the property, together with the dates and amounts thereof.

Eighth.—The total length of the lines of said association or company, and the length of the lines within each of the counties, townships and cities within the state of Kansas.

Ninth.—The total length of the lines outside the state of Kansas.

ARTICLE 13.—Express Companies.

Section 70. Every joint-stock association, company, copartnership, or corporation, incorporated or acting under the laws of this state or any other state, or any foreign nation, engaged in conveying to, from, through, in or across this state, or any part thereof, money, packages, gold, silver plate, freight, or other articles, under any contract, express or implied, with any railroad company, or the managers, lessees, agents or receivers thereof, provided such joint-stock association, company, copartnership or corporation is not a railroad company, shall be deemed and held to be an express company within the meaning of this act; and every such express company shall annually, between the first day of February and the first day of March, make out and deliver to the auditor of state a statement verified by the oath of the officer or agent of the association, company, copartnership or corporation making such statement with reference to the first day of February last past, showing:

First.—The total capital stock of the said association, company, copartnership, or corporation.

Second.—The number of shares of capital stock issued and outstanding and the par or face value of each share; and in case no shares of stock are issued, in what manner the capital thereof is divided and in what manner such holdings are evidenced.

Third.—Its principal place of business.

Fourth.—The market value of the said shares of stock on the first day of February last past; and if such shares have no market value, then the actual value thereof, And in case no shares of stock have been issued, state the market value or, in case there is no market value, the actual value of the capital thereof, and the manner in which the same is divided.

Fifth.—The real estate and personal property owned by said association, company, copartnership or corporation and subject to local taxation within the state of Kansas, and the location and assessed value thereof in each county, township or city where the same is assessed for local taxation.

Sixth.—The specific real estate, together with the improvements thereon, owned by said association, company, copartnership, or corporation, situated outside the state of Kansas, and not used directly in the conduct of its business, with a specific description of each piece, where located, the purpose for which the same is used, and the sum at which the same is assessed for taxation in the locality where situated.

Seventh.—All mortgages upon the whole or any part of its property, together with the dates and amounts thereof.

Eighth.—The total length of the lines or routes over which such association, company, copartnership or corporation transports such merchandise, freight, or express matter.

Ninth.—The total length of such lines or routes within each of the counties, townships and cities within the state of Kansas.

Tenth.—The total length of such lines or routes as are without the state of Kansas.

ARTICLE 14.—PIPE-LINES.

SECTION 71. Every joint-stock association, company, copartnership, or corporation, whether incorporated under the laws of this state or any other state, or of any foreign nation, which owns a pipe-line or lines not wholly situated in any one county in the state of Kansas, whether such pipe-lines be used for the transmission of oil, natural or artificial gas, whether the same be used for illuminating or for fuel purposes, or for any other purpose, or steam for heat or power, or for the transmission of power, or for the transmission of articles by pneumatic or other power, shall be deemed to be a pipe-line company; and every such pipe-line company shall annually, between the first day of February and the first day of March, make out and deliver to the auditor of state a statement verified by the officer or agent of such company making such statement with reference to the first day of February last past, showing:

First.—The total capital stock or shares of such association, company, copartnership, or corporation.

Second.—The number of shares of capital stock issued and outstanding and the par or face value of said shares.

Third.—Its principal place of business.

Fourth.—The market value of said shares of stock on the first day of February last past; and if such shares have no market value, then the actual value thereof.

Fifth.—The real estate and personal property owned by said company, copartnership, corporation or association and subject to local taxation within the state, and the location and assessed value thereof in each county, township or city where the same is assessed for local taxation.

Sixth.—The specific real estate, together with the permanent improvements thereon, owned by the said association, company, copartnership, or corporation, situated outside the state of Kansas, and not directly used in the conduct of the business, with specific description of such piece, where located, the purpose for which the same is used, and the sum at which the same is assessed for taxation in the locality where situated.

Seventh.—All mortgages and where recorded, the names and residences of the holders of the same upon the whole or any part of its property, together with the amounts thereof.

Eighth.—A schedule of all other property owned by said association, company, copartnership or corporation other than real estate, located without the state of Kansas, and the assessed value thereof, if any; also a schedule of all other property, including the length, size and value of line, tanks and the capacity thereof, and all other property owned by said association, company, copartnership or corporation other than real estate, as set out in clause *fifth* of this section, located within the state of Kansas, with the location and the value thereof.

ARTICLE 15.—Valuation of Telegraph, Telephone, Express and Pipe Lines.

Section 72. On the fifteenth day of March of each year, the state auditor shall lay before the state tax commission all reports of telegraph, telephone, express and pipe-line companies, associations and corporations herein provided for. Said state tax commission shall thereupon proceed to assess the property of said companies, associations and corporations as hereinafter provided.

Sec. 73. Said state tax commission shall first ascertain the true value of the entire property owned by the said association, company,

copartnership or corporation from said statement or otherwise, for that purpose taking the aggregate value of all the shares of stock, in case such shares have a market value, and, in case they have none, taking the actual value thereof, or the capital of the said association, company, copartnership, or corporation, in whatever manner the same may be divided, in case no shares of capital stock have been issued; provided, however, that in case the whole or any part of the property of such association, company, copartnership or corporation shall be encumbered by a mortgage or mortgages, said commission shall ascertain the true value of such property by adding to the market value of the aggregate shares of stock, or to the value of the capital stock, in case there shall be no such shares, the aggregate amounts of such mortgage or mortgages, and the result shall be deemed to be the true value of the property of such corporation. Said state tax commission shall, for the purpose of ascertaining the true value of the property within the state of Kansas, next ascertain from such statements or otherwise the assessed value for taxation in the locality where the same is situated of the several pieces of real estate situated outside the state of Kansas, and not specifically used in the general business of such association, company, corporation, or copartnership, which said assessed values for taxation shall be deducted from the gross value of the property as above ascertained. Said state tax commission shall next ascertain the true value of the property of such association, company, copartnership, corporation or person within the state of Kansas, by taking the proportion of the whole aggregate value of said association, company, copartnership, corporation or person as above ascertained, after deducting the assessed value of such real estate without the state, which the length and value of lines of said association, company, copartnership, corporation, or person, in the case of telegraph and telephone companies, within the state bears to the total length and value of lines thereof; and in the case of express companies, the proportion shall be in the proportion of the whole aggregate value after such deduction which the length and value of the lines or routes within the state of Kansas bears to the whole length and value of the lines or routes of such association, company, copartnership, or corporation; and in the case of pipe-line companies, the proportion shall be that proportion of the whole aggregate length, size and value of its pipe-lines and other property after such deduction which the length, size and value of the said pipe-lines and other property within the state bears to the whole length, size and value of the said lines and other property of such association; and such amount so ascertained shall be deemed and held as the entire value of the property of said association, company, copartnership or corporation within the state of Kansas. From the entire

value of the property within the state so ascertained there shall be deducted by the said board the assessed value for taxation of all the real estate and personal property within the state and subject to local taxation in the counties, townships, and cities, as hereinbefore provided, and the residue of such value so ascertained, after deducting therefrom the assessed value of such local property, shall be by said board assessed to said association. The state tax commission, in the case of pipe-line associations, companies, copartnerships, or corporations, shall distribute and apportion to the different counties, townships or cities such residue, in the proportion that the length, size and value of the lines in each of the said counties, townships or cities bear to the total assessed value in the state.

SEC. 74. Said state tax commission shall thereupon ascertain the value per mile of the property within the state by dividing the total value as above ascertained, after deducting the specific properties locally assessed within the state, by the number of miles within the state, and the result shall be deemed and held as the value per mile of the property of such association, company, copartnership or corporation within the state of Kansas.

SEC. 75. Said state tax commission shall thereupon, for the purpose of determining what amount shall be assessed to said association, company, copartnership or corporation in each county in the state through, across, into or over which the line of said association, company, copartnership or corporation extends, multiply the value per mile as above ascertained by the number of miles in each county, as reported in said statement or as otherwise ascertained, and the result thereof shall be by said board certified, on or before the twentieth day of May of each year, to the clerks, respectively, of the several counties through, into, over or across which the lines or routes of said association, company, copartnership or corporation extend, and each clerk shall apportion the said amount so certified in his county, respectively, among the several townships, cities and school districts through, into, over or across which such line or routes extend, in proportion to the length of the lines in such township, city, or school district. To enable said county clerks to properly apportion the assessment between the several townships, cities, and school districts, they are authorized to require the agent of said association, company, copartnership or corporation to report to them, respectively, under oath, the length of the lines in each township and city in such county, and the clerk shall thereupon add to the value so apportioned the assessed valuation of the real estate and personal property situated in any township or city, and extend the taxes thereupon as in other cases.

SEC. 76. In case any such association, company, copartnership or

corporation as named in this act shall fail or refuse to pay any taxes assessed against it in any county or township in the state, in addition to other remedies provided by law for the collection of taxes an action may be prosecuted in the name of the state of Kansas, by the county attorney of any county of the state, on the relation of the clerk of such county, and the judgment in said action shall include a penalty of fifty per cent. of the amount of taxes so assessed and unpaid, together with a reasonable attorney's fee for the prosecution of such action, which action may be prosecuted in any county through, into, over or across which the lines or routes of any such association, company, copartnership or corporation shall extend, or in any county where such association, company, copartnership or corporation shall have an office or agent for the transaction of business. In case such association, company, copartnership or corporation shall have refused to pay the whole of the taxes assessed against the same by said board of tax commissioners, or in case such association, company, copartnership or corporation shall have refused to pay the taxes or any portion thereof assessed against it in any particular county, city, township, or school district, such actions may include the whole or any portion of the taxes so unpaid in any county, township, city, or school district; but the attorney-general, at his option, may unite in one action, in the name of the state, on the relation of the state auditor, the entire amount of the taxes due, or may bring separate actions for each separate county, township, city, or school district, or may join actions for counties, townships, cities, and school districts, as he may prefer. All collection of taxes for or on account of any particular county in any suit or suits shall by the auditor of state be accounted for as a credit to the respective counties for or on account of which such collections were made by the said auditor of state at the next ensuing settlement with such county, but the penalty so collected shall be credited to the general fund of the state; and upon such settlement being made, the treasurers of the several counties shall at their next settlement enter credits with such county of the amount so received, and at the next settlement with the state proper entries shall be made with reference thereto; provided, however, that in any such action the amount of the assessment fixed by said state tax commission and apportioned to such county or apportioned by county clerk to any particular township, city or school district shall not be controverted.

ARTICLE 16.—Railroads and Car Companies.

Section 77. The property of railroads, railroad corporations and car companies shall be annually assessed as prescribed in this act.

Sec. 78. For the purpose of assessing railroads and the property

of railroad corporations, the lieutenant-governor, secretary of state, state treasurer, auditor of state, attorney-general, and the two tax commissioners are hereby constituted a board of railroad assessors, who are empowered, and it is hereby made their duty, to assess all the property of the railroads and railroad corporations in the state of Kansas; provided, that nothing in this section contained shall be construed to include within the meaning of this act any real estate in this state owned by any railroad company and not used or necessary to be used for the operation of the road, nor shall it include any buildings that are not in whole or in part situated upon the right of way of such road, but such real estate shall be assessed and taxed in the same manner as other real estate, anything in this section to the contrary notwithstanding.

SEC. 79. Said board shall meet at the office of the auditor of state on the first Monday of April in the year 1903, and each year thereafter, for the purpose of assessing the property of railroads. The president of the state tax commission shall be the president and the secretary of the state tax commission shall be the secretary of the said board, but either of said offices shall be filled temporarily by members present, in case of the absence of the above-named officers.

SEC. 80. Said board may make rules and regulations not inconsistent with this act whereby to regulate their proceedings. Four members shall constitute a quorum for the transaction of business, and a majority of a quorum shall decide all questions. It shall be the duty of the secretary of the board to keep correct and accurate minutes of all the proceedings of the board in a book to be furnished by the state auditor and by the auditor kept for that purpose.

SEC. 81. The board, when properly organized as herein provided for, shall proceed to ascertain all personal property of any railway company owning, operating or constructing any railway in this state, which, for the purpose of assessment and taxation, shall be held to include the track, road-bed, right of way, franchise, water and fuel stations, buildings and land on which they are situated, adjacent to or connected with the right of way, machinery, rolling-stock, telegraph lines and all instruments connected therewith, material on hand and supplies provided for operating and carrying on the business of such road, together with the moneys, credits and all other property of such railroad company used or held for the purpose of operating its railroad by such railway company, and appraise and assess such property as personal property at its true value.

SEC. 82. Every person, company or corporation owning, operating or constructing a railroad in this state shall return sworn lists or sched-

ules of the taxable property of such railroad or corporation as hereinafter provided. Such property shall be listed with reference to the amount, kind and value on the first day of February in the year in which it is listed.

SEC. 83. On or before the first day of March, 1903, and at the same time in each year thereafter, the person, company or corporation owning, operating or constructing any railroad in this state shall, by its president, secretary, or principal accounting officer, return to the auditor of state a sworn statement or schedule of the property of said company on the 31st day of December preceding, as follows:

First.—Of the right of way, track, and road-bed, giving the entire length of the main track in this and other states, and showing the proportion in each county, township, or city, and total in this state.

Second.—The length of each side or second track and turnout, and aggregate length of such side or second track and turnout, together with the name of the county, township and city in which such side or second tracks and turnouts are located.

Third.—A complete list, giving size, location (as to county, township, and city), material and value of all depots, station-houses, machine-shops, stock-yards, scales or other buildings situated wholly or in part on the right of way, together with all platforms, fuel and water stations, and the machinery and tanks connected therewith.

Fourth.—Showing the number of ties in track per mile, the weight of iron or steel rails per yard used in main or side-track, what joints or chairs are used in track, the ballasting of road (whether with stone, gravel, or dirt), the length of time iron or steel has been used, and the length of time the road has been built.

Fifth.—A full list of the rolling-stock belonging to or operated by the person, company, or corporation, which shall distinctly set forth the number, class and value of all locomotives, passenger-cars, sleeping-cars, dining-cars, express-cars, mail-cars, baggage-cars, horse-cars, cattle-cars, coal-cars, flat-cars, wrecking-cars, pay-cars and all other kinds of cars owned or used by said company, whether within or without the state of Kansas, together with a statement as to the number of miles traveled by each of said classes of cars over the line of said company within the state of Kansas and without the state of Kansas, separately, during the year preceding the first day of January last past.

Sixth.—A statement or schedule showing: (1) The amount of capital stock authorized, and the number of shares into which such capital stock is divided. (2) The amount of capital stock paid up. (3) The market value of such stock; or if of no market value, then the true value of the shares of stock. (4) The amount of mortgage indebtedness of such corporation.

Seventh.—A correct detailed inventory of the number, kind and value of all tools and materials used for repairs, and of all other personal property in the state of Kansas, together with such other information as the board of railway assessors may require in order to enable them to apportion such rolling-stock between the main line and branches of said road.

SEC. 84. In case of failure to make such statement or schedule to the auditor of state, such person, company or corporation so failing to make returns shall forfeit the sum of one thousand dollars for each offense, to be recovered by action in the name of the state of Kansas, and paid into the state treasury for the benefit of the permanent school fund.

SEC. 85. The returns of the railroad company or corporation shall not be held to be conclusive as to the value of said property, but the board of railroad assessors may make such assessment of said property as it may deem just and equitable.

SEC. 86. Each railroad company operating any road within the state of Kansas shall annually, on or before the first day of June, report to the county clerk of each county through which its line of road runs the number of miles of main and side or second track situate within each school district in said county.

SEC. 87. The board of railroad assessors shall have power to require the attendance of any officer, agent or servant of any railroad company having any portion of its railway in this state; and any such officer who shall refuse to attend before the board of assessors when required to do so, or refuse to submit to the inspection of said board any books or papers of such railway company in his possession, custody, or control, or shall refuse to answer such questions as shall be put to him by said board or in its behalf touching its business, property, money, and credits, and the value thereof, of said railway company, shall be deemed guilty of a misdemeanor, and, upon conviction thereof before any court of competent jurisdictian, shall be fined in any sum not exceeding five hundred dollars and costs.

SEC. 88. Any officer, agent or servant of any railroad company who shall knowingly make any false answer to any question put to him by such board or in its behalf touching the property, business, money, and credits, or the value thereof, of said company, shall be guilty of perjury, and it shall be the duty of the president of said board to prosecute any person liable to the penalties of this section, immediately upon the accruing of such liability.

SEC. 89. The board of railroad assessors, after having valued and assessed all the railroad property in this state in accordance with the

provisions of this article, shall, through the state tax commission, make returns to the county clerks of each and every county in which any portion of said railroad property, as designated in this article, may be located.

SEC. 90. Such returns shall be as follows:

First.—Number of miles of main track located in each township and city in the county and the total length in the county.

Second.—The average valuation per mile; such valuation to include the following items: Track, right of way, franchise, road-bed, rolling-stock, telegraph lines and the instruments connected therewith, material on hand, supplies, and tools, and all other property used in the operation of the road, and all money and credits.

Third.—The average valuation per mile of all personal property enumerated in this article.

Fourth.—The amount of valuation that shall be placed to the credit of such township and city in the county, as heretofore provided for in this section.

SEC. 91. Such returns shall include a full list, with township and city where located, with all second or side-tracks, turnouts, depots, station-houses, machine-shops, or other buildings situated wholly or in part on the right of way, platforms, fuel and water stations, with the machinery and tanks connected therewith, giving the length of each second or side-track or turnout, and the assessed value of each item in the list.

SEC. 92. The state tax commission shall make the return contemplated in this article on or before the twentieth day of May of each year.

SEC. 93. The county clerk, as soon as he shall have received the return of railroad assessment from the state tax commission, shall certify to the proper officer of the different school districts, cities and townships in his county in or through which any portion of the railroad is located the amount of the assessment that is to be placed on the tax-roll for the benefit of such school district, city, or township, and he shall at the proper time place such assessment on the proper tax-roll of his county, subject to the same per cent. of levy as other property.

CAR COMPANIES.

SEC. 94. The president or chief officer of every car company, mercantile or other company or corporation other than a railroad company operating a line of railroad and every individual or firm owning any passenger-, freight- or other cars operated through, in or into the state of Kansas shall, on or before the first day of March in each year, make to the auditor of state a true, full and accurate statement, veri-

fied by affidavit of the officer or person making the report, showing the aggregate number of car days made by their cars on the several lines of railroad in this state during the preceding year ending on the 31st day of December, in the ordinary course of business during the year, and the total number of cars owned by said company, individual, or firm.

SEC. 95. The president or other chief officer of every railroad company whose lines run through or into this state shall, on or before the first day of March in each year, furnish to the auditor of state a statement, verified by the affidavit of the officer or person making the same, showing the total number of car days made by the cars of every such car company, mercantile or other company, firm or individual on their lines, branches and sidings in this state during the year next preceding the first day of January.

SEC. 96. It shall be the duty of the board of railroad assessors to divide the total number of car days so ascertained by the number of days in the preceding year, and the quotient so found shall be the number of cars on which said company, firm or individual shall be assessed for said year. The board of railroad assessors shall ascertain and fix the valuation upon each particular class of cars, which, as nearly as possible, shall be the true value of such cars, and the number so ascertained shall be assessed to the respective car company, car trust, mercantile or other company, firm, or individual. For the purpose of making this assessment, the board is authorized to base the assessment upon the returns of the several railroad companies. In case any such car company, mercantile or other company, firm or individual shall fail or refuse to make the statement herein required, the board of railroad assessors shall fix the value of such cars, adding fifty per cent. thereto, as hereinafter provided; and in determining the number of such cars, the board of railroad assessors, in so far as may be practicable, shall harmonize the statements of the several railroad companies, car companies, mercantile or other companies, firms or individuals with respect thereto. Such assessment shall be included in the records and proceedings of the board, and shall be prorated among the several counties traversed by railways carrying said cars in proportion to the entire main-track mileage of railways carrying said cars in said county, and a statement transmitted to the county clerk of each county as provided in cases of other assessments made by said board.

SEC. 97. In case any such car company, mercantile or other company, firm or individual shall fail or refuse to make the statement herein required within the time above specified, or shall make a false

statement, the said board shall proceed to assess the property of such car company, mercantile company, firm or individual so failing, and shall add fifty per cent. to the value thereof as ascertained and determined by said board.

ARTICLE 17.—General Provisions Regarding Personal Property.

Section 98. When any personal property shall be located in any county in this state after the first day of February of any year which shall acquire an actual *situs* therein before the first day of November, such property is taxable therein for that year, and shall be assessed and placed on the tax-rolls and the tax collected as provided by this act.

Sec. 99. Whenever any live stock shall be located in this state for the purpose of grazing, it shall be deemed to have acquired an actual *situs* therein as contemplated by this act.

Sec. 100. When any person, association or corporation shall bring personal property into this state after the first day of February and prior to the first day of November in any year, it shall be the duty of the assessors to list and return such property for taxation that year, unless the owner thereof shall show to the assessors, under oath, and by producing a copy of the assessment, duly certified to by the proper officers of the state or county in which said property was assessed, that the same property has been listed for taxation for that year in some other county in this state or in some other state or territory of the United States in which property is required to be listed for taxation on or before February first in each year. If such property is brought within any county after the assessor has made his returns for that year to the county clerk, the assessor shall at once assess such property and return the same to the county clerk, and the same shall be entered by the county clerk on the tax books and collected as in other cases. The persons so assessed shall have the right to appear before the county clerk at any time before the taxes become due, and the county clerk shall equalize such persons' taxes, as provided by law.

Sec. 101. If any person in this state, after his personal property is assessed and before the tax thereon is paid, shall sell all of the same to any person, and not retain sufficient to pay the taxes thereon, the tax for that year shall be a lien upon the property so sold and shall at once become due and payable, and the county treasurer shall at once issue a tax-warrant for the collection thereof, and the sheriff shall forthwith collect it as in other cases. The person owing such tax shall be civilly liable to any purchaser of such property for any tax he owes thereon, but the property so purchased shall be liable in the hands of the purchaser for such tax; provided, however, if the

property be sold in the ordinary course of retail trade it shall not be so liable in the hands of the purchaser.

SEC. 102. If the property of any taxpayer be so seized by legal process as to not leave sufficient amount exempt from levy and sale to pay the taxes, then the taxes on the property of such taxpayer shall at once fall due, and be paid from the proceeds of the sale of the property so taken on such process in preference to all other claims against it.

SEC. 103. When any person is about to remove his property from the county, after the same has been assessed and before the taxes thereon have been paid, without leaving sufficient remaining for the payment of the taxes thereon, the tax shall at once become due and payable, which fact shall be determined by any court of competent jurisdiction, in an action brought in the name of the county against the owner or reputed owner of such property, and judgment rendered thereon and enforced by execution, and an attachment may issue as in other cases, but without bond.

SEC. 104. It shall be the duty of all township trustees, assessors, sheriffs, constables and city councilmen to at once inform the county attorney of the making or attempted making of sales, levy of attachments or removals provided for in this act, and it shall be the duty of the county attorney to forthwith proceed with the collection of the tax as in this act provided, when such facts become known to him in any manner.

SEC. 105. If property subject to taxation be sold, seized or attempted to be removed or sold before the assessor has made his returns, he shall furnish the county clerk the assessment of that person; but if the party has been assessed, and the assessor's books be in the hands of the county clerk, then the county clerk shall at once levy upon the property so returned to him the percentage of the tax levied in that county for the previous year, and collect the same as in this act provided. Should the percentage thus collected exceed the rate levy for the current year, such excess shall be returned to the person entitled thereto by the county treasurer, upon the order of the board of county commissioners.

ARTICLE 18.—LISTING AND VALUATION OF REAL ESTATE.

SECTION 106. The real property of this state shall be listed, valued, returned and equalized in the manner provided in this act.

SEC. 107. Public lands of the United States shall become subject to taxation on the 1st day of February after the title thereto has been perfected in individuals under the laws of the United States.

SEC. 108. It shall be the duty of the county assessor in the year 1904, and also in the year 1906, and every fourth year thereafter, to cause to be listed in numerical order, in the name of the owner, all the real property in his county liable to assessment and taxation, and he shall assess the same at its actual value in money.

SEC. 109. Each assessor shall make out from such source of information as shall be within his reach a correct and pertinent description of every piece, parcel or lot of real property, in numerical order as to lots and blocks, sections, or subdivisions, in his township, district, city, or ward, and he may require the owner or occupant of such property to furnish such description.

SEC. 110. If the owner or occupant shall neglect or refuse to furnish such description when demanded by the assessor, the assessor may employ the county surveyor to ascertain the boundaries and quantity of such property, and such description shall be held to be valid for all purposes of taxation; and the expense of such survey shall be returned to the county clerk of the county in which the property is located, and by such clerk shall be added to the tax upon such property and made a part thereof, and, when collected by the county treasurer, shall be used to pay the expense of said survey.

SEC. 111. The assessor shall, from actual view and from the best sources of information within his reach, determine as nearly as practicable the true value of all taxable property within his district, township, city, or ward.

SEC. 112. It shall be the duty of the assessor to examine all buildings and other improvements, and the value of the land and the improvements thereon shall be entered on the list separately, and also in a single aggregate.

SEC. 113. Each parcel of real property shall be valued at its true value, the value thereof to be determined by the assessor from actual view and inspection of the property; but the price at which such real property would sell at auction or forced sale shall not be taken as the criterion of such value, it being the intent to require all property to be assessed at its true cash value, or the price which could fairly be obtained for said property at private sale, and not at forced or auction sale. All real property belonging to religious, literary, scientific, benevolent or charitable institutions or societies, and all school or college lands, leased or held for profit, shall be assessed as other real estate.

SEC. 114. Each assessor shall, on or before the first day of April of each year in which an assessment of real estate is made, make out and deliver to the county assessor of his county a return in tabular form, in a book to be provided him by said county assessor, of the quantity,

description and value of each piece, parcel or lot of real property subject to taxation in his district, township, city, or ward, numerically arranged, with the name of the owner, if known, set opposite to each piece, parcel, or lot; and in a separate column, the values by him attached to each such piece, parcel, or lot.

SEC. 115. It shall be the duty of the county clerk to procure from the United States land-office of the proper district or districts an abstract of the land entered subsequently to the first day of February of the previous year, and all such lands as shown by said abstract not appearing on the tax-rolls shall be entered upon said roll by the county clerk as soon as the abstract shall be received.

SEC. 116. It shall be the duty of the clerk of the district court of each county in the state, when any lots or lands have been partitioned by such court, to certify to the county clerk a description of the lots or lands partitioned, and also a description of each piece or parcel into which the same has been divided, together with the name of the owner, and it shall be the duty of the county clerk to enter on the tax-roll the description of the several pieces of land into which any such lots or lands have been partitioned, and such description shall be held to be valid for all purposes, and to apportion the tax charged to any such lots or lands to each tract, so that the proper proportion of the taxes upon said tract as originally listed for taxation shall be assessed to each tract thereof; and whenever any land so held by tenants in common shall be sold upon proceedings in partition, or shall be taken by the election of any of the parties to such proceedings, or where any real estate shall be sold at judicial sale or by administrators, executors, guardians, or trustees, the court shall order all taxes and penalties thereon against such land to be discharged out of the proceeds of such sale.

SEC. 117. The county clerk shall deliver to the county assessor, on or before the first day of February of each year in which an assessment of real estate is made, a list of the taxable lands and town lots in his county, which list shall show the assessed valuation after being equalized of such lands and town lots of the last preceding assessment.

SEC. 118. Every person being seized or having the care of lands as executor or administrator who shall neglect or refuse to pay the taxes on the same shall be liable in an action to the devisee or devisees of the persons whose executor he is for any damage occasioned by such refusal or neglect.

SEC. 119. Every person having the care of land as agent or attorney who, having funds of the principal in his hands for that purpose,

shall neglect or refuse either to list or pay the taxes on such land shall be liable in an action to his principal for any damage such principal may have sustained by such refusal or neglect.

SEC. 120. Every person holding lands as guardian who shall neglect or refuse to pay the tax on the same shall be liable in an action to his ward or wards for any damage such ward or wards may have sustained by such refusal or neglect.

SEC. 121. Each assessor shall annually, at the time of taking the list and valuation of personal property, also take a list of all real property that shall have become subject to taxation since the last previous listing of the property in the county, with the value thereof, estimated agreeably to the rules prescribed for the listing and assessing of real estate, and of all buildings or other improvements of any kind, if over one hundred dollars in value, the value of which shall not have been previously included in the value of land on which such improvements have been made, and shall make returns thereof to the county assessor at the same time he is required to make his returns of personal property, in which returns he shall give a description of the tract of land or lot upon which such improvements have been made, the kind of improvement so made, and the true value added to such parcel of land or lot by the said improvement, and the additional sum it is believed the land or lot on which such improvement has been made would sell at private sale by reason of such improvement shall be considered the value of such improvement, and taxed thereafter at such value until the next assessment; and in case of destruction by fire, flood or otherwise of any building or other improvement of the value of one hundred dollars or more which shall have been made previous to the last valuation of the land on which the same shall have been, or the value of which shall have been added to any former valuation of such land, the assessor shall determine as nearly as possible for how much less such land would sell at private sale in consequence of such destruction, and make returns thereof to the county clerk as in this section provided, and thereafter said land shall be taxed on the decreased value until the next assessment of said land.

SEC. 122. Where the fee to the surface of any tract, parcel or lot of land is in any person, natural or artificial, and the right or title to any mineral, mineral springs, oil or gas therein is in another or others, the right to such mineral, mineral springs, oil or gas shall be valued and listed separately from the fee of said land in separate entries and descriptions, and such land itself and the said right to the mineral, mineral springs, oil or gas therein shall be separately assessed to the owners thereof, respectively. The register of deeds shall furnish to

the county assessor, who shall, on the first day of February of each year, furnish to each assessor where such mineral, mineral springs, oil or gas leases exist or are a matter of record, a certified description of all such leases; provided, that when such leases are not recorded within ninety days after the execution thereof, they shall become void if not listed for taxation.

SEC. 123. It shall be the duty of every lessee of such mineral, mineral springs, oil, or gas, or the owner thereof, who is not the owner of the fee, to correctly list and return a description and a statement of the value of such lease of any mineral, mineral springs, oil or gas owned by him to the county assessor on the first day of February of each year. The county assessor shall furnish to the proper assessor such description for the purpose of properly assessing the same. In case any such lessee or owner shall fail to furnish such description, it shall be the duty of the county assessor, upon ascertaining such fact, to correctly list and value the same from the information obtainable, and shall add to such valuation fifty per centum, and said sums, when so added together, shall be the basis of assessment for that year; provided, that in case the said lessee of any mineral, mineral springs, oil or gas shall fail to pay the tax assessed against the same, and the same shall be offered for sale for taxes according to law, the owner of the fee upon which said mineral, mineral springs, oil or gas is located shall have the right to purchase the same at said sale, if he so desires, to the exclusion of all other bidders, for the full amount of the taxes assessed against the same. But such right must be exercised at the time said property is offered for sale or said right will be deemed to have been waived, and the interest assessed shall then be sold as in other cases.

SEC. 124. All improvements put on leased lands that do not become a part of the realty shall be assessed to the owner of such improvements as personal property, and the taxes imposed upon such improvements shall be collected by levy and sale of the interest of such owner, the same as in all other cases of the collection of taxes on personal property.

SEC. 125. Each deputy assessor shall take and subscribe an oath, which shall be certified by the officer administering the same and attached to the return which he is required to make to the county clerk, in the following form:

I,———, deputy assessor for the———, in———county, Kansas, do solemnly swear that the return to which this is attached contains a correct description of each parcel of real property within the said———, as far as I have been able to ascertain the same; that the value attached to each parcel in said return is, as I verily believe, the full and true cash value thereof, estimated agreeably to the rules prescribed by law; that in no case have I knowingly omitted to demand a statement of the description and value of all the real estate which I am re-

quired by law to list, or in any way connived at any violation or evasion of any of the requirements of the law in relation to the listing and valuation of real estate, subject to all the penalties prescribed by law. So help me God.

(Signed)————————, *Deputy Assessor.*

Which return shall be kept at the office of the county clerk for public inspection.

ARTICLE 19.—Duties of Officers.

Section 126. The county assessor, in addition to the other duties provided by law, shall have general supervision over and direction of the assessment of all property in his county. He shall advise and instruct deputy assessors as to their duties, and shall visit them for that purpose as often as possible, and at least once between the first day of February and the first day of April of each year. He shall require of deputy assessors that the assessment of property be uniform throughout the county, and that the property be assessed as directed by law; and to that end he shall be authorized to alter or change any assessment made by any deputy assessor, so that the same shall conform to law. He shall furnish to each deputy all necessary blanks, schedules, maps and lists for the purpose of making such assessment, and shall receive from each deputy the assessment rolls, lists of property with oaths attached and schedules as fast as the same are completed. He shall carefully examine the assessment rolls, lists, schedules and returns made by deputies, and shall see that the same are correctly made and are complete in all respects. He shall require any necessary or proper changes to be made by the deputy before transmitting the same to the county clerk. As soon as the assessment rolls, lists and returns have been corrected and verified by the county assessor, he shall file the same with the county clerk. The county assessor shall obey all rules and regulations made under this act and the instructions sent out by the state tax commission. It shall be the duty of the county assessor to examine the records in the office of the register of deeds for the purpose of ascertaining whether mortgages on real estate and personal property, mineral leases, title notes, contracts, and bills of sale intended to operate as a lien, held in said county, have been fully and correctly listed, and shall add to the assessment roll all such omitted mortgages, mineral leases, title notes, contracts, and bills of sale intended to operate as a lien. He shall examine the records in the office of the probate judge, and ascertain whether the property belonging to minors, insane and idiotic persons and the estates of deceased persons have been fully and correctly listed, and shall add to or change any such assessment, so that the same shall be fully assessed. He shall examine the records in the office of the clerk of the district court to ascertain whether any judgments or liens therein filed

have been omitted from the assessment rolls, and, in case of any such omission, he shall add the omitted judgment or lien to the assessment roll.

SEC. 127. It shall be the duty of the register of deeds, probate judge, clerk of the district court and all other county officers to assist the county assessor in the examination of the records of their respective offices for the purpose heretofore provided, and they shall give to the county assessor any information in their possession that will assist him in the assessment of such property. Any county officer who shall fail, neglect or refuse to perform any of the duties imposed upon him by this act shall be deemed guilty of a misdemeanor, and, upon conviction thereof, shall be fined in the sum of not less than fifty dollars nor more than five hundred dollars for each offense.

SEC. 128. The county assessor shall, in the listing and assessing of property, follow the rules and regulations provided by law and the instructions formulated by the state tax commission. Whenever it shall appear to the satisfaction of the state tax commission that any county assessor has wilfully neglected or refused to obey any of the provisions of law, or the rules, regulations or instructions of the said tax commission, or has wilfully neglected to perform any of the duties imposed upon him by law or by the rules, regulations or instructions of the state tax commission, the said state tax commission shall forthwith remove such county assessor from his office, and the office of county assessor of such county shall thereupon become and be vacant.

SEC. 129. The deputy assessors shall complete their assessment rolls, schedules, lists and returns and deliver the same to the county assessor for revision not later than the first day of April in each year. The county assessor shall complete his revision of the same and shall file them with the county clerk on or before the fifteenth day of April of each year.

SEC. 130. The county clerk shall correct any errors in description or quantity of land contained in the list of real property in his county on the tax-roll, but he shall make no deduction from the valuation of any piece, parcel or lot of real property except as provided in this act.

SEC. 131. The county clerk is hereby authorized and it shall be his duty to assess at its true value the real property of any person liable to pay taxes which the assessor has failed to assess, and to place the same on the tax-roll, and the taxes on the same shall be collected as in other cases; and the county clerk, for the purpose of assessing such property, is authorized to administer oaths to the owner of such property or any other person touching the value of the same; but the county clerk is not required to inspect such property.

SEC. 132. It shall be the duty of county clerks to cause all lands in their respective counties that for any reason have not been assessed or that have escaped taxation for any former year or years when the same were liable to taxation to be placed upon the tax-roll and carry out an assessment against said land equal to, and in accordance with, the assessment that would have been charged against said lands had they been properly listed and assessed at the time they should have been assessed under the provisions of the general laws governing the assessment and taxation of lands; provided, that no lands shall be assessed under the provisions of this section where the same shall have changed ownership otherwise than by will, inheritance, or gift.

SEC. 133. All taxes charged under the provisions of the preceding section shall be exempt from any back penalty or interest, and shall be collected in the same manner as other taxes levied upon real estate.

ARTICLE 20.—COUNTY BOARD OF EQUALIZATION.

SECTION 134. The board of county commissioners, the county clerk and the county assessor shall constitute the county board of equalization, and the county clerk shall be the clerk of said board.

SEC. 135. The county board of equalization, or a majority of them, shall meet on the third Monday in May in each year, at the office of the county clerk, and proceed to fairly and impartially equalize the valuation of the personal property of the county, and may adjourn from time to time for such purpose, not beyond ten days from the first day of their session. They shall, at their meeting on the third Monday in May in the year 1904, and in the year 1906, and on the same day of every fourth year thereafter, equalize the valuation of real property of their county. The clerk shall lay before said board the returns of the assessor, and the said board shall proceed to equalize such valuation of real property; and for this purpose they shall observe the following rules:

First.—They shall raise the valuation of such tracts or lots of real property as in their opinion may have been returned below their true value to such rate or sum as they may believe to be the true value in accordance with the rules prescribed for the valuation of property.

Second.—They shall reduce the valuation of such tracts or lots as in their opinion have been returned above their true value, as compared with the average valuation of the real property in the county, having due regard to the relative situation, quality of soil, improve-

ments and natural advantages possessed by each tract or lot of real property. The county clerk shall keep an accurate record of the proceedings and orders of said board.

SEC. 136. It shall be the duty of the county clerk to give notice, by publishing each year, in the first week of April and the two weeks next following, in some newspaper having general circulation in the county, the time of the meeting of the board provided for in the last preceding section, at which meeting all persons feeling themselves aggrieved can appear and have all errors in the return corrected. The board of county commissioners shall not allow any bills for the publication of the notice provided for in this section until the person publishing such notice shall file with the county clerk a copy of the newspaper in which such notice is published, to which shall be attached his affidavit stating that such notice has been published in accordance with law.

SEC. 137. Any person, copartnership, company, association or corporation not satisfied with the action of the county board of equalization shall have the right to appeal from the order or assessment of the county board of equalization to the state tax commission, and in like manner any county assessor or any member of the county board of equalization or any taxpayer of the county shall have the right to appeal to the state tax commission from any original assessment or any order of the county board of equalization increasing or decreasing any assessment, or refusing to increase or decrease the same, or to assess hidden or omitted property, upon giving notice of such appeal within five days after the adjournment of the county board of equalization to the county clerk of the county from which said appeal is to be taken, which notice shall set forth concisely the act or acts complained of. Upon receiving notice of such appeal, the clerk of such county shall forthwith make a statement in writing showing concisely the substance of the complaint made and the action of the board thereon, and shall transmit the same by mail to the auditor of state, who shall lay the same before the state tax commission for its action when it shall convene; provided, that the state tax commission may make such regulations in regard to the taking of appeals and the payment of costs thereof, not inconsistent herewith, as they may deem necessary to protect the rights of the parties.

SEC. 138. The county clerk, immediately after the board of equalization shall have completed its labors, shall prepare an abstract of the assessment rolls of his county, and forward it to the state auditor on or before the fifteenth day of June. Such abstract shall contain:

First.—The total number of acres of taxable lands in the county under cultivation.

Second.—The total number of acres of taxable lands not under cultivation.

Third.—The total number of acres of taxable lands in the county.

Fourth.—The aggregate value of all taxable lands.

Fifth.—The average value per acre.

Sixth.—The number of improved town lots.

Seventh.—The number of unimproved town lots.

Eighth.—The average value of each town lot.

Ninth.—The aggregate value of all town lots.

Tenth.—The aggregate value of all personal property.

Eleventh.—The total value of all taxable property.

In addition to the foregoing, the county clerk shall furnish, at the time and in the manner hereinbefore mentioned, an abstract showing:

	Number.	Assessed value.
Number of horses three months old and over		$
Number of neat cattle three months old and over		
Number of mules and asses three months old and over		
Number of sheep three months old and over		
Number of hogs three months old and over		
Number of goats three months old and over		
Number of farming implements		
Number of wagons		
Number of pleasure carriages of every description		
Number of gold watches		
Number of silver watches		
Plate and jewelry		
Number of pianofortes		
Other musical instruments		
Interest on bonds of United States ..... amount,	$	$
Bonds and interest on bonds of any state, county, district, or municipality ..... value,		
Other bonds not exempt from taxation ..... value,		
Stock in any company or corporation ..... value,		
Shares in national banks ..... amount,		
Moneys ..... amount,		
Credits ..... value,		
Average amount of merchant's stock for preceding year, value,		
Average amount of merchant's moneys and credits for preceding year ..... value,		
Average amount of manufacturer's stock for preceding year ..... value,		
Average amount of manufacturer's moneys and credits for preceding year ..... value,		
Shares in any vessel or boat ..... value,		
Tax-sale certificates ..... amount,		
Judgments ..... amount,		
Notes ..... amount,		
Mortgages ..... amount,		
Aggregate value of all other personal property ..... amount,		
Constitutional exemptions allowed ..... amount,		

SEC. 139. If any county clerk shall refuse or neglect to prepare an abstract of the assessment roll of his county and forward the same to the state auditor, as required in the preceding section, he shall forfeit to the state the sum of one hundred dollars, to be recovered in the name of the county commissioners by civil action before any court of competent jurisdiction; and the certificate of the auditor of the state, authenticated by the seal of his office, setting forth the failure of the clerk to comply with the provisions of said section, shall be *prima facie* evidence of such refusal or neglect, on the trial of such action.

ARTICLE 21.—STATE BOARD OF EQUALIZATION.

SECTION 140. The state tax commission shall meet in Topeka on the third Monday in June in each year for the purpose of equalizing assessments. They shall proceed to examine the abstracts of property assessed for taxation in the several counties of the state, including railroads and all other property, and shall equalize such assessment so to make the same conform to law; and for that purpose they shall have the power to increase or decrease the assessed valuation of any county, township, or city, and such increase or decrease shall be made by a percentum, and the per cent. of increase or decrease when made shall be certified to the county clerk of the proper county, who shall thereupon add to or deduct from the assessment of each piece or parcel of property in the county, township or city affected an amount equal to the per cent. of increase or decrease fixed by the state tax commission. The state tax commission shall have the power, in equalizing assessments, to increase or decrease the assessed valuation of any class or classes of property whenever in their judgment it shall be necessary to make such assessment conform to law; and such increase or decrease, when made, shall be certified to the county clerk, and by the county clerk extended upon the tax-rolls as hereinbefore provided. During the said meeting, the state tax commission shall hear and determine all appeals, and their determination, affirming or changing the action of the county board of equalization, shall be certified to the county clerk of the proper county, who shall enter such change upon the tax-rolls, so that the assessment will conform to the order of the state tax commission. The state tax commission shall, upon appeal by the party aggrieved, assess the property in controversy, and the secretary of the state tax commission shall certify to the clerks of the several counties all such changes made by the state tax commission, showing the assessment made by the county officials and the assessment as made by the state tax commission, which latter amount shall be by the said clerk extended on the tax-rolls in lieu of the amount fixed by the county assessor or by the said board of equalization;

provided further, that it shall not be necessary for the said secretary of the state tax commission to issue separate notices with reference to each change in assessment, but may include all changes affected in any one county in one notice; provided further, that the pendency of such appeal shall not operate to stay the collection of any tax, except by special order of the board.

SEC. 141. The said state tax commission sitting as a board of equalization shall have power to adjourn from time to time until said equalization and the hearing and determination of appeals thereto shall be completed, and shall have power to send for the abstract of the assessment rolls of any county, where the county clerk of said county has failed to transmit the same as herein provided; and the expense thereof, if any, shall be charged to the proper county and collected at the time of the next settlement with said county. Any county so charged shall deduct the amount thereof from the salary of such delinquent county clerk.

SEC. 142. No assessment shall be deemed final until the action of the state tax commission in equalizing the assessment and hearing and determining appeals shall have been had and certified to county clerks, and by them extended upon the tax-rolls, as herein provided; and the assessment as herein made and corrected by the county board of equalization and by the state tax commission, either by original equalization or upon appeal, shall be the final assessment of property for that year, except as hereinafter provided, and taxes for all purposes shall be levied upon the basis of such final assessment; provided, however, that the county assessor or county clerk may at any time add to the tax-rolls any property omitted therefrom. The said state tax commission shall apportion the amount of tax for state purposes as required by law to be raised in the state among the several counties in proportion to the valuation of the taxable property therein for the year as equalized by the commission, and said tax commission shall notify the county clerk of each county of the amount of state tax so apportioned to said county, on or before the twentieth day of July of each year.

The state tax commission, in equalizing assessments and hearing appeals, shall have power to subpœna witnesses and compel their attendance from any county of the state, and shall have power to compel the production of books and papers; and any member thereof shall have power to administer oaths. Any person who shall fail to obey the subpœna of said state tax commission, or who shall fail or refuse to produce any book or paper in his possession when ordered by the state tax commission, shall be deemed guilty of a misdemeanor, and upon conviction thereof shall be fined not less than ten dollars and not more than one thousand dollars.

SEC. 143. Witnesses subpœnaed before said state tax commission shall receive the sum of two dollars per day for every day actually spent in obedience to said subpœna and their actual and necessary traveling expenses. Vouchers for said fees shall be approved by the chairman and secretary of said state tax commission, and shall be paid as hereinafter provided. Whenever any person shall appeal from the assessment of his property as fixed by the county board of equalization, and said appeal shall be sustained in whole or in part, the costs of such appeal, including the costs of witnesses, if any, shall be paid by the county wherein such property is situated. In case said appeal is not sustained in whole or in part, the costs shall be paid by the appellant, who shall before appealing give to the county clerk a good and sufficient bond, conditioned that he will pay the same in case his appeal is not sustained. Whenever any person shall appeal from the assessment of another as fixed by the county board of equalization, and said appeal shall be sustained, the costs of such appeal shall be taxed to the appellee; and where said appeal is not sustained, the costs shall be taxed to the appellant, who shall before appealing give to the county clerk a good and sufficient bond, conditioned that he will pay the same in case said appeal is not sustained, unless the appellant shall be the county assessor or county clerk of the county where the property in question is situated, in which case the costs shall be paid by that county. In case said appeal is sustained, said costs shall be certified by the state tax commission to the county clerk of the proper county, who shall add the same to the personal tax of the person to whom the costs are taxed, if he have any taxable personal property, and if not, to his real-estate taxation, and shall be collected in the same manner as taxes. In case the state tax commission shall raise the assessed valuation of any county, or the assessed valuation of any class of property in a county, all costs and expenses incident to the inquiry with reference thereto shall be paid by such county. All costs and expenses caused or incurred by the state tax commission in any inquiry wherein the assessment of any railroad, express, telegraph or car company, association or copartnership is involved shall be paid by such company, association, or copartnership, whenever such assessment is increased as a result of such inquiry. All other costs and expenses incurred by the state tax commission in any proper proceeding provided by the laws of the state shall be paid by the state.

The said state tax commission shall, in the year 1904 and biennially thereafter, as of the date of the thirty-first day of August of that year, report to the governor of the state, in writing, its acts and proceedings, and shall include in such report all matters relating to assess-

ment and taxation now reported by the auditor of state, and such other facts and information as it shall deem of value and worthy of publication.

It shall also, in said report, make to the governor such recommendations for changes and amendments in the existing tax laws as it shall deem of value, from its experience and examination of the tax laws and revenue systems of other states, which recommendations shall be by the governor called to the attention of the next succeeding legislature.

ARTICLE 22.—Tax Levies.

Section 144. Each county shall be liable to the state for the full amount of tax assessed against it by the state tax commission and no deduction therefrom shall be allowed. It shall be the duty of the county clerk to extend upon the tax-rolls a sufficient levy to raise the amount fixed by the state tax commission as the proportion of the state tax of the county for that year; and whenever any county shall fail to collect a sufficient sum to meet its proportion of the state tax, it shall be the duty of the county clerk to levy in the next ensuing year a tax, to be known as a state delinquent tax, in a sufficient rate per cent. to complete, when collected, the payment due the state for the preceding year. The state auditor shall, on or before the twentieth day of July in each year, certify to the county clerk the amount, if any, delinquent for the preceding year or years, and due from such county, for the purpose of enabling the county clerk to make such delinquent tax levy. Whenever there shall be realized in any year, in any county, from such tax levy, a sum greater than the amount due the state from such county, it shall be credited by the state treasurer on the succeeding year's tax.

Sec. 145. The mayor and councilmen of any city, the board of any municipal township, the board of education of any city and the district board of any school district in the county are hereby required to cause to be certified to the county clerk, on or before the first day of August in each year, the per cent. by them levied on the real and personal property in such corporation, as returned on the assessment rolls of the county, and the county clerk is hereby authorized and required to place the same upon the tax-rolls of the county in the manner prescribed by this act; and the said tax shall be collected by the county treasurer as other taxes, and when collected shall be paid into the treasury of any city, the treasury of any municipal township, the treasury of the board of education of any city, or the treasury of the district board of any school district in the county.

Sec. 146. The county commissioners shall meet on the first Mon-

day in August in each year, and shall estimate and determine the amount of money to be raised by tax for all county purposes and all other taxes which they may be required by law to levy.

ARTICLE 23.—Collection of Taxes.

Section 147. The county clerk, immediately after the levy of taxes as herein provided, shall proceed to determine the sums in dollars and cents, rejecting fractions of a cent, to be levied upon each tract or lot of real property, in the name of the owner, if known, and upon the amount of personal property in the name of each person, company, or corporation, which shall be computed equally upon all real and personal property subject to the same tax, and place all taxes in one column, except school district and road taxes, which shall be placed in separate columns. He shall complete and deliver said tax-rolls to the county treasurer on or before the first day of November.

Sec. 148. Immediately after the county clerk has completed the tax-rolls and ascertained the several amounts charged thereon for state, county, cities, townships, and school districts, he shall make a schedule thereof, showing the amount so found to be charged on said tax-rolls, and attach his certificate thereto under the seal of the county, stating that the amounts therein specified are the correct sums charged on the tax-rolls of the county for the current year, and deliver the same to the county treasurer, and shall charge the treasurer with said amounts; and said county clerk shall make a like certificate and charge for any additions which may be made to said tax-rolls of any property added thereto.

Sec. 149. On receipt of the schedule from the county clerk, as provided in the preceding section, the county treasurer shall at once credit the state, county, cities, townships, and school districts, respectively, with the amount stated in said schedule, and file such schedule in his office.

Sec. 150. As soon as the county treasurer shall have received the tax-roll of his county, he shall enter in a column opposite the description of each tract or parcel of land the amount of unpaid taxes, and the date of unredeemed sales, if any, for previous years on such land, and he shall cause a notice to be published in a newspaper published in his county, or, if there be none, then in a paper having general circulation therein, for two consecutive weeks, stating in said notice the amount of taxes charged for state, county, township, school, city or other purposes for that year on each one hundred dollars valuation.

Sec. 151. When the county treasurer shall receive any tax he shall give a receipt therefor. If upon land or town lot, the receipt shall de-

scribe the land as it is described in the tax-roll, and give the valuation thereof, and a statement shall be entered on such receipt showing the amount of unpaid taxes and the date of unredeemed tax sales, if any, for previous years upon such land or town lot; and if upon personal property, it shall state the value thereof, and on the reverse side it shall give the amount of each kind of tax for that year on each one hundred dollars valuation.

SEC. 152. The mayor and clerk of any city, the trustee and clerk of any township, the president and clerk of any board of education, and the director and clerk of any school district, when desiring to draw any money collected as taxes from the county treasury, shall deliver to the treasurer of the city, township, board of education or school district an order directed to the county clerk, requesting the payment of such sum as may have been collected for such municipality. Upon receipt of said order by the county clerk, he shall draw his order on the county treasurer in favor of the treasurer of such city, township, board of education or school district for the amount collected and due, and the county treasurer shall pay such order, charging the amount thereof to such city, township, board of education, or school district, and retain the order as his voucher for such payment.

SEC. 153. Between the first and tenth days of January and the first and tenth days of July in each year, the county treasurer shall prepare a statement showing the amount of taxes collected in his county and due the state, which statement shall be duly sworn to before some officer authorized to administer oaths, and shall procure a bank draft or post-office money-order in favor of the state treasurer for the whole amount of taxes so collected, and shall forward the same, together with such sworn statement, to the state treasurer, who shall collect said bank draft or money-order in the manner provided by law for the collection of drafts, and shall place said statement on file in his office. A like statement shall be prepared by the county treasurer immediately after the sale of lands for taxes, and forwarded to the state treasurer, together with a bank draft or money-order for the balance of state taxes for the current year.

SEC. 154. County taxes and all moneys coming into the county treasury for county purposes shall be disbursed only on the order of the board of county commissioners.

SEC. 155. The county clerk and county treasurer shall be liable to the state, county, city, township and school district for all taxes lost to any of them by the neglect or failure to properly perform the duties required by this act of such clerk or treasurer or any of their deputies, which may be recovered in any court of competent jurisdiction by suit on their official bonds.

SEC. 156. The county treasurer is hereby required to give duplicate receipts for all moneys received by him from any source whatever, save and except moneys received as taxes, one of which receipts shall forthwith be filed with the county clerk, who shall charge the county treasurer with such money, crediting the amount to the fund to which it may belong. Such duplicate receipts shall be numbered consecutively, and the county clerk shall keep a record of the said numbers in his charges to the treasurer.

SEC. 157. The county clerk shall, on or before the fifteenth day of November, transmit to the auditor of state a statement showing the total amount of taxes levied in his county for all purposes in such year, and the rate per cent., and the auditor of state shall include the same in his annual report.

SEC. 158. All taxes shall be due on the first day of November of each year. A lien tor all taxes shall attach to the real property subject to the same on the first day of November in the year in which such tax is levied, and such lien shall continue until such taxes and penalties charged, and interest which may have accrued thereon, shall be paid by the owner of the property or other person liable to pay the same.

SEC. 159. The county treasurer is required to receive in payment of taxes state warrants and matured coupons of state bonds in payment of the state taxes, county warrants in payment of the county tax, township warrants in payment of the tax of the proper township, city warrants or other evidence of indebtedness as the city may authorize the treasurer to receive in payment of the proper city tax; and warrants shall only be received in payment of the tax for the fund against which such warrant may be drawn.

SEC. 160. It shall be the duty of every county treasurer who may receive any state, county, city, township or school-district order or warrant in payment of any taxes, or for land sold for taxes, to indorse upon such order or warrant the date of its reception, the amount of interest allowed thereon, if any, and no credit shall be allowed to any treasurer for any warrant or order or any interest not so indorsed.

SEC. 161. Any person charged with taxes on the tax books in the hands of the county treasurer may, at his option, pay the full amount thereof on or before the twentieth day of December of each year, or the one-half thereof on or before the twentieth day of December and the remaining one-half on or before the twentieth day of June next ensuing; and if any of the said first half of said taxes remain unpaid after the twentieth day of December, the whole amount of tax charged against such person failing to pay the first half of the tax as herein provided shall be collected as provided by law; and all taxes due and

unpaid on the twenty-first day of December of each year shall be subject to have added thereto a penalty of five per cent.; and all taxes of the preceding year which remain due and unpaid on the twenty-first day of June of each year shall be subject to have added thereto an additional penalty of five per cent.; provided, that, if any person shall pay the full amount of his taxes on or before the twentieth day of December of each year, he shall receive from the treasurer on his tax a rebate of five per cent. on that portion becoming due on the twentieth day of June; and the county clerk of each county, on the twenty-first day of December and June, or as soon thereafter as practicable (provided, that in no case shall it be later than January and July first thereafter), in each year, shall place on the tax-rolls, in a separate column, opposite to each description of the property upon which the taxes then remain due and unpaid, the amount of the penalty thereon to be added to such taxes as hereinbefore provided, and he shall charge the amount of such penalty to the county treasurer; provided, all penalties shall be credited to the county fund and all rebates charged to the same fund. All interest collected shall be prorated among the several funds entitled thereto.

SEC. 162. All taxes on personal property that shall remain due and unpaid on the first day of January or the first day of July shall be collected in the following manner:

The county treasurer shall, between the tenth and fifteenth days of January and July, respectively, issue a warrant under his hand, directed to the sheriff of the county, commanding him to levy the amount of such unpaid taxes and the penalty thereon, together with his fee for collecting the same, of the goods and chattels of the person to whom such taxes were assessed; thereupon said sheriff shall proceed to collect said taxes the same as upon execution, and after collecting the said taxes pay the same to the county treasurer, and return such warrant to the county treasurer, with his proceedings indorsed thereon, within sixty days from the date thereof.

SEC. 163. If any one to whom such fact is known, or if the person against whom such unpaid taxes are charged, shall make and file with the treasurer an affidavit that such person is unable, by reason of poverty or infirmity, to contribute to the public charge, such warrant shall not be issued or executed. The treasurer shall note such fact on the tax-roll opposite such tax, and shall preserve all such affidavits, and shall submit the same, together with the uncollected taxes, to the county commissioners.

SEC. 164. It shall be the duty of the several sheriffs of the state, in making their returns of the delinquent tax-warrants to the treasurers of their respective counties, to note in their return the county

to which any such delinquent taxpayer may have removed, with the date of his removal, if he shall be able to ascertain such fact, and it is hereby made his duty to make diligent inquiry therefor.

SEC. 165. It shall be the duty of the several county treasurers in the state, immediately after their receiving said warrants returned as provided in the preceding section, to issue an *alias* tax-warrant, directed to the sheriff of any county in this state into which such taxpayer may have removed or may reside or in which his personal property may be found, who shall proceed to collect said taxes the same as upon execution, together with his costs upon the same, and after collecting said taxes to forward the same to the treasurer of the proper county, and return the warrant to the county treasurer who issued the same, with his return indorsed thereon.

SEC. 166. On the return of any unsatisfied tax-warrant by the sheriff to the county treasurer of any county, it shall be the duty of said county treasurer, if he believes such delinquent taxpayer has property which cannot be reached by said tax-warrant, to file with the clerk of the district court of his county an abstract of the amount of taxes, penalties, and costs, accompanied by the last tax-warrant, and said clerk shall enter the amount on his judgment docket, and the said unpaid tax shall become a lien on real estate in the same manner as a judgment, and a tax-warrant may thereupon be issued by said district clerk, which shall have the same force as an execution, and such real estate shall be sold without appraisement.

SEC. 167. For the services specified in the preceding section the sheriff shall be entitled to the same fee as on execution, and the treasurer to receive, for furnishing the clerk of the district court with such abstract, the same fee as is provided by law for issuing tax-warrants.

SEC. 168. All warrants returned by the sheriff shall be indorsed with the date of service, date of collection, and amount collected, and if no property be found, so state; and if any treasurer or sheriff fail to issue or serve and return the warrants as provided by this act, such treasurer or sheriff shall be liable for the amount of tax upon which warrants have so failed to be issued, served, or returned.

ARTICLE 24.—SALE OF REAL ESTATE FOR TAXES.

SECTION 169. All real estate on which the taxes shall not have been paid as provided by law on or before the twentieth day of June in each year shall be subject to sale as hereinafter provided.

SEC. 170. The county treasurer shall, between the first and tenth day of July of each year, make out a list of all lands and town lots subject to sale, describing such lands and town lots as the same are

described on the tax-roll, with an accompanying notice stating that so much of each tract of land or town lot described in said list as may be necessary for that purpose will, on the first Tuesday of September next thereafter and the next succeeding days, be sold by him at public auction at his office for taxes and charges thereon; and if any county treasurer shall at any time discover that any tract of land or town lot has been omitted to be put on the list of delinquent taxes and sold for any preceding year, the said treasurer shall be required to place such omitted tract or town lot on the list of delinquent taxes for the current year and sell the same as in other cases.

SEC. 171. The county treasurer shall cause the said list, with the accompanying notice, to be published in some newspaper in said county, or, if no newspaper be published in said county, then in one having a general circulation in his county, once in each week for four consecutive weeks prior to the date of sale, and shall also cause to be posted up in some conspicuous place in his office a copy of said list and notice.

SEC. 172. Every printer who shall publish such list and notice shall, immediately after the last publication thereof, transmit to the treasurer of the proper county an affidavit of such publication, made by some person to whom the facts of publication shall be known, and no printer shall be paid for such publication who shall fail to transmit such affidavit within fourteen days after the last publication. The county treasurer shall also make, or cause to be made, an affidavit or affidavits of the printing of such list and notice as above required, all of which shall be carefully preserved by him and deposited as hereinafter specified.

SEC. 173. On the day designated in the notice of sale the county treasurer shall commence the sale of those lands and town lots on which the taxes and charges have not been paid, and shall continue the same from day to day (Sundays excepted) until each parcel or so much thereof shall be sold as shall be sufficient to pay the taxes and charges thereon, including the costs of advertising.

SEC. 174. The person at such sale offering to pay the taxes and charges against any one piece or parcel of land or town lot for the smallest quantity of land off the north side of the tract or piece of land or town lot shall be the purchaser of such quantity, located as aforesaid.

SEC. 175. If no person bid for a less quantity than the whole, the treasurer may sell any tract or piece of land or town lot to any one who will take the whole of such tract or piece of land or town lot and pay the taxes and charges thereon.

SEC. 176. The county treasurer may, in his discretion, require immediate payment from every person to whom any such parcel of land shall be sold; and in all cases where payment is not made within twenty-four hours after the bid, he may declare such bid canceled and again sell the land, or he may sue the purchaser for the purchase-money and recover the same, with costs and ten per cent. damages; and any person neglecting or refusing to make such payment shall not be entitled, after such neglect, to have any bid made by him received by the treasurer during the sale.

SEC. 177. Where the treasurer sells any lands or lots for delinquent taxes he shall receive the same kind of funds in payment therefor as he is required to receive in payment of taxes, except the costs of sale.

SEC. 178. The county treasurer shall give each purchaser, on payment thereof, a certificate, dated the day of the sale, describing the land purchased, the amount paid therefor, and the time the purchaser will be entitled to a deed, which certificate shall be countersigned by the county clerk, and assignable, and any person's interest therein may be transferred by a written assignment indorsed upon or attached to the same, and such assignment shall have the same force and effect as the assignment of bonds for the conveyance of land; and such certificate, if acknowledged by the clerk and certified by a person authorized to take acknowledgments of deeds, may be recorded in the office of the register of deeds of the proper county. All assignments shall be entered on the treasurer's sale-book and the clerk's duplicate.

SEC. 179. When any lands or town lots are offered for sale for any taxes, it shall not be necessary to sell it as the property of any person or persons, and no sale of any land or town lot for taxes shall be considered invalid on account of its having been charged on the tax-roll in any other name than that of the rightful owner; but such land must be in other respects sufficiently described on the tax-roll, and the taxes for which it is sold be due and unpaid at the time of such sale.

SEC. 180. It shall be sufficient to describe land, in all proceedings relative to assessing, advertising or selling the same for taxes, by initial letters, abbreviations, and figures, to designate the township, range, sections, or parts of sections, and also the number of lots and blocks.

SEC. 181. If any parcel of land cannot be sold for the amount of taxes and charges thereon, it shall be bid off by the county treasurer in the name of the county for such amount.

SEC. 182. The county treasurer shall file with the county clerk all affidavits, notices and papers in reference to such tax sale, who shall preserve the same.

SEC. 183. Any person desiring to pay any subsequent taxes on lands or town lots for which he holds the tax-sale certificate shall present such certificate to the treasurer, who shall indorse thereon the amount of said subsequent tax and the date of payment thereof, which indorsement shall be signed by the county clerk on receipt thereof, and the treasurer shall enter the same in the book of tax sales opposite such lands or town lots; but no payment of subsequent taxes shall be made and indorsed prior to the twenty-first day of December of each year.

SEC. 184. The county treasurer shall, immediately after the close of the sale of lands and town lots for taxes, record a list of all lands and town lots sold in a book prepared for that purpose. Said list shall contain: (1) Number of the certificate of sale and the date thereof. (2) The name of the owner or owners, if known. (3) The description of the tract of land or town lot. (4) The name of the purchaser. (5) The total amount of taxes at the time of sale. (6) Columns for amount of subsequent tax paid by the purchaser and the date of payment. (7) To whom assigned, and the amount of principal and interest paid thereon. (8) Name of person redeeming and date of redemption. (9) Total amount paid for redemption. (10) Name of persons to whom conveyed and date of deed. The county clerk shall also make a duplicate thereof.

SEC. 185. All lands and town lots bid off for the county at any tax sale shall continue liable to be taxed in the same manner as if they were the property of individuals, and such taxes and charges shall be a lien upon such lands and town lots; but no lands or town lots so bid off for the county shall be sold for any taxes levied subsequent to such bid until they have been redeemed, or shall have been sold by the county, or the tax certificate issued to the county shall have been assigned. If the subsequent taxes shall not have been paid by any person, such lands and town lots of the value of ten dollars and upward shall be advertised with, and in the same manner as, the other lands and town lots on which the taxes are not paid, and shall be subject to the same charges as if they should be sold. The treasurer shall enter such taxes and charges in the book of tax sales of the year in which said lands were sold to the county, opposite such lands or lots, and such taxes and charges shall constitute an additional lien. All tracts of lands and town lots of less value than ten dollars so bid off for the county shall not again be advertised or sold unless so ordered by the board of county commissioners.

SEC. 186. When any land or town lot shall at any tax sale be bid off by the county treasurer for the county, it shall be the duty of the treasurer to enter the same on the book of tax sales in the same man-

ner as though such land or town lot were sold to other purchasers, and he shall number each tract or town lot as though they were sold to other purchasers, and he shall number each tract of land or town lot consecutively in like manner as though a certificate of sale had been made, but no certificate of sale shall be made, except as follows: Whenever any person shall pay into the county treasury a sum of money equal to the cost of redemption at that time of any such tract of land or town lot, the county treasurer shall give such person a certificate, dated the day it was issued, describing the land or town lot bid off for the county, the amount for which it was bid off, the amount paid into the treasury by such person for such tract of land or town lot, the time when the owner of such certificate will be entitled to a deed, and shall number said certificate to correspond with the number of the tract of land or town lot as numbered in the book of tax sales. Such certificate so executed by the county treasurer shall vest all the interest of the county in or to such land or town lot in such person, and such certificate shall be assignable to the same extent and in like manner as certificates given unto purchasers at tax sale; and said certificate shall be countersigned by the county clerk.

SEC. 187. If the county treasurer shall unavoidably omit or fail to sell any lands or town lots for unpaid taxes on the first Tuesday of September, he shall advertise and sell such lands or town lots on the fourth Monday of October next ensuing; and such advertisement and sale shall conform in all respects to the provisions of this act, and shall be as binding and valid as if such sale had been made on the first Tuesday in September.

SEC. 188. If any land or town lot has been advertised as provided by law, and has not been sold by reason of any injunction or judicial proceeding, after such injunction shall have been dissolved it shall only be necessary for the treasurer to cause to be published, in some newspaper of general circulation in his county, a notice stating that such land or lot was not sold by reason of such injunction, and that such land or lot will be sold at such time and place as shall therein be specified, which time shall not be less than ten days from the date of publication.

SEC. 189. In case the county treasurer shall be restrained from selling any real estate by reason of an injunction and the injunction shall be dissolved, the treasurer, at the sale provided for in the preceding section, shall include all penalties and interest that would have accrued had the sale taken place at the time fixed by law; and in case where the county treasurer or sheriff shall, by injunction, be restrained from the collection of taxes due on personal property and the injunction be

dissolved, the county treasurer or sheriff shall collect the original taxes and penalties, with interest from the date of the injunction at the rate of fifty per cent. per annum.

SEC. 190. In all cases where the collection of any tax has been enjoined and the injunction dissolved, it shall be the duty of the county treasurer to proceed to sell the land or lot upon which such tax was charged, giving first ten days' notice, published in some newspaper of the proper county or in some newspaper of general circulation in said county, of the time and place of sale and the amount of said taxes; said sale and proceeding to be conducted in the same manner as herein provided for the sale of lands or lots for delinquent taxes; provided, the court dissolving such injunction may declare the just amount of taxes due on any lands or lots a lien on the same, and order the same sold without appraisement to satisfy said lien, as in other cases of sale of real estate; and the sheriff shall pay any money so received on any such sale over to the treasurer, and take duplicate receipts therefor, and shall deliver one of the said receipts to the county clerk, who shall charge the treasurer with such money.

SEC. 191. As soon as said delinquent tax sale shall have been completed, and after any adjourned or supplemental sales, the county clerk and county treasurer shall apportion the amount received from such sale to the various funds entitled thereto, and credit each fund with its proportion of such sale.

SEC. 192. Any owner, his agent or attorney, may, at any time within three years from date of sale, and at any time before the execution of the deed, redeem any land or town lot or any part thereof or interest therein, by paying to the treasurer of the county where such land was sold, for the use of the purchaser, his heirs and assigns, the amount for which said land was sold and all subsequent taxes and charges thereon paid by the purchaser or his assigns in accordance with the provisions of this act, or such proportion thereof or interest therein as the part or interest redeemed shall amount to, with interest at the rate of fifteen per cent. per annum on the amount of the purchase-money, and the same rate on all subsequent taxes paid thereon and indorsed on the certificate of sale, as hereinbefore provided, from the date of payment of the same.

SEC. 193. Upon the redemption of any land or lot sold for taxes, the county treasurer shall execute to the person so redeeming a certificate specifying the name of the purchaser, the land or lot so redeemed, and the amount of redemption money paid, which said redemption money shall be paid to the treasurer of the county in lawful money of the United States, and the treasurer shall enter on the book of sales, opposite such land or lot, the name and post-office ad-

dress of the person so redeeming, the date of redemption, and the amount paid therefor; which certificate, before it shall have any validity, shall be countersigned by the county clerk, who shall make a like entry upon his duplicate book of tax sale, and the money so paid into the treasury shall be charged to the treasurer by the clerk and shall be paid to the purchaser of the property.

SEC. 194. The county clerk shall, upon demand of any person entitled to redemption money in the hands of the county treasurer, upon the surrender of the tax-sale certificate, draw his warrant upon the treasurer for the proper amount in favor of the holder of the tax-sale certificate of such land or town lot as has been redeemed. If only a portion of the land or lot described in the certificate shall have been redeemed, the clerk shall indorse on said certificate the portion redeemed and the amount of redemption money, and shall take a receipt therefor.

SEC. 195. If there shall be a loss or wrongful detention of such certificate, and the land therein described shall have been redeemed, the owner of such certificate may exhibit to the county clerk evidence of such loss or detention, and upon his making the same to satisfactorily appear, and upon his executing a bond with sufficient surety, conditioned that such person will refund such redemption money, with twelve per cent. interest thereon, if any person thereafter show his rights thereto, such county clerk shall draw his order on the county treasurer for such redemption money, payable to the person so executing said bond, and shall record the fact of such redemption and the giving of such bond.

SEC. 196. In any case where any person shall redeem more than one tract of land or lot at the same time, he, she or they may require the treasurer to include the same in one certificate, and such treasurer shall, in addition to the fee for any such certificate of redemption, be allowed the sum of five cents for each additional piece of land or lot.

SEC. 197. The lands of minors, or any interest they may have in any lands sold for taxes, may be redeemed at any time before such minor becomes of age and during one year thereafter; and the lands of idiots and insane persons so sold, or any interest they may have in the same, may be redeemed at any time within five years after such sale, in the manner provided in this act.

SEC. 198. In order to make redemption of lands of minors, idiots, or insane persons, after the execution of a tax deed, some person or persons in his behalf shall pay to the county treasurer the sum for which such lands were sold and the cost of the tax deed and the recording of the same, with interest thereon from the date of such sale

to the date of the deed at the rate of fifteen per cent. per annum, and interest from date of deed to date of redemption at the rate of ten per cent. per annum, and other taxes, costs, and charges which shall remain unpaid on such lands at the time of making such redemptions, assessed thereon subsequent to the date of the assessment of the taxes for which the same was sold, and all other taxes assessed subsequent to the date aforesaid which shall have been paid by the person to whom said lands were sold or any other person claiming under him, with interest thereon at the rate of ten per cent. per annum from the date of such payment, which can be ascertained from the books and records in the office of such treasurer; and for all moneys so paid the treasurer shall give a certificate of redemption to the person making such payment. From the time of making the redemption hereinbefore mentioned, the deed given upon the sale shall be void as against such minor, idiot, or insane person, and all persons claiming under him.

SEC. 199. All moneys received by the county treasurer for the redemption of land under the provisions of the preceding section shall be paid over to the person to whom such land was sold or those claiming under him, on his delivering to such county clerk, for the use of the person redeeming the same, a quitclaim deed of all the title to such land acquired under the tax sale, duly executed and acknowledged.

SEC. 200. The person to whom any land of any minor, idiot or insane person shall have been sold and those claiming under him shall have a lien on the same for all other taxes which he or they may have paid on said lands after the date of such sale, and which shall not have been paid by said minor, idiot, or insane person, or some one in his behalf, to the county treasurer, as hereinbefore provided, and such lien may be enforced against said land by civil action as in other cases.

SEC. 201. When school lands are sold for taxes, a deed shall not be executed to the purchaser until he shall have paid all the instalments and the interest due thereon at the time, and shall have given a bond as required from the purchaser in the first instance, and, upon filing with the county clerk such bond, such treasurer shall give a certificate of purchase.

SEC. 202. The county treasurer, at least four months before the expiration of the time for redeeming lands as aforesaid, shall cause to be published in some newspaper published in or of general circulation in his county, once a week for four consecutive weeks (the publication herein provided to be completed at least four months before the day of sale), a list of all unredeemed lands and town lots, describing each tract or lot as the same was described on the tax-roll, stating the name of the person to whom assessed, if any, and the amount of taxes,

charges and interest calculated to the last day of redemption due on each parcel, together with a notice that, unless such lands or lots be redeemed on or before the day limited therefor, specifying the same, they will be conveyed to the purchaser; and the cost of such advertisement shall be charged in the deed given to the purchaser, for which service the county treasurer shall receive for each tract of land ten cents and for each town lot five cents. He shall also cause to be posted for the same length of time such list and notice in at least four public places in the county, one of which shall be in some conspicuous place in his office.

SEC. 203. If any land sold for taxes shall not be redeemed within three years from date of sale, the county clerk of the county where the same was sold shall, on presentation to him of a certificate of sale, execute in the name of the county, as the county clerk, under his hand and seal of the county, to the purchaser, his heirs and assigns, a deed to the land so remaining unredeemed, and shall acknowledge the same, which shall vest in the grantee an absolute estate in fee simple in such lands, subject, however, to all unpaid taxes and charges which are a lien thereon; and such deed, duly acknowledged, shall be *prima facie* evidence of the regularity of all proceedings, from the valuation of the land by the assessor, inclusive, up to the execution of the deed, and may be recorded with the like effect as other conveyances of land. Said deed shall be substantially in the following form:

KNOW ALL MEN BY THESE PRESENTS, That whereas, the following-described real property, viz., ———, situated in the county of ——— and state of Kansas, was subject to taxation for the year ——; and

WHEREAS, The taxes assessed upon said real property for the year aforesaid remained due and unpaid at the date of the sale hereinafter mentioned; and

WHEREAS, The treasurer of said county did, on the —— day of ———, ———, by virtue of the authority in him vested by law, at [*an adjourned sale of*] the sale begun and publicly held on the first Tuesday of ———, 19—, expose to public sale, at the county seat of said county, in substantial conformity with all requisitions of the statute in such cases made and provided, the real property above described, for the payment of the taxes, interest and costs then due and remaining unpaid upon said property; and

WHEREAS, At the place aforesaid, *A. B.*, of the county of ——— and state of ———, having offered to pay the sum of ——— dollars and —— cents, being the whole amount of taxes, interest and costs then due and remaining unpaid on said property, for [*here follows the description of the property sold*], which was the least quantity bid for, and payment of said sum having been made by him to the treasurer of the county, the said property was stricken off to him at that price; and

WHEREAS, The said *A. B.* did, on the —— day of ———, 19—, duly assign the certificate of the sale of the property as aforesaid, and all his rights, title and interest to said property, to *E. F.* [or, *when the land or lots was bid off for the county*]; and

WHEREAS, At the place aforesaid, said property could not be sold for the

amount of tax and charges thereon, and was therefore bid off by the county treasurer for said county for the sum of ——— dollars and —— cents, the whole amount of tax and charges then due; and

WHEREAS, For the sum of ——— dollars and —— cents, paid to the treasurer of said county on the —— day of ———, 19—, the county treasurer did assign the certificate of sale of said property and all the interest of said county in said property to said *E. F.*, of the county of ——— and state of ———; and

[*And when subsequent taxes have been paid, insert the following:*]

WHEREAS, The subsequent taxes of the year ——, amounting to the sum of ——— dollars have been paid by the purchaser, as provided by law; and

WHEREAS, Three years have elapsed since the date of said sale, and the said property has not been redeemed therefrom as provided by law:

NOW, THEREFORE, I, *C. D.*, county clerk of the county aforesaid, for and in consideration of the sum of ——— dollars and —— cents, taxes, cost and interest due on said land for the year [or *years*], to the treasurer paid as aforesaid, and by virtue of the statute in such case made and provided, have granted, bargained, and sold, and by these presents do grant, bargain, and sell, unto the said *A. B.* [or *E. F.*], his heirs and assigns, the real property last hereinbefore described, to have and to hold, unto him, the said *A. B.* [or *E. F.*], his heirs and assigns forever, subject, however, to all rights of redemption provided by law.

IN WITNESS WHEREOF, I, *C. D.*, county clerk as aforesaid, by virtue of authority aforesaid, have hereunto subscribed my hand and affixed the official seal of said county, on this —— day of ———, 19—.

C. D., *County Clerk.*

STATE OF KANSAS, ——— COUNTY, ss.

I HEREBY CERTIFY, That before me, ——, ——— in and for said county, personally appeared the above-named *C. D.*, clerk of said county, personally known to me to be the clerk of said county at the date of the execution of the above conveyance, and to be the identical person whose name is affixed to and who executed the above conveyance as clerk of said county, and who acknowledged the execution of the same to be his voluntary act and deed as clerk of said county for the purpose therein expressed.

Witness my hand [*and official seal*], this —— day of ———, 19—.

(*Name of officer.*)

SEC. 204. In any case where any purchaser at any tax sale shall purchase more than one parcel or tract of land or lots, he may require the county clerk to include all such lands or lots in one deed, stating the amount of tax, interest and penalty for each separate tract so sold and conveyed, the sum of which separate amounts shall be the gross or aggregate consideration of the deed; and in addition to the fee for any such deed the county clerk shall be allowed the sum of five cents for each piece of land or lot so included in any deed.

SEC. 205. No sale of land for taxes and no deed made in pursuance thereof shall be of any validity if the taxes and penalties for which the same is sold shall have been paid prior to said sale.

SEC. 206. In all advertisements, certificates, papers or proceedings relating to the assessment and collection of taxes and proceedings founded thereon, any description of lands which shall indicate the

land intended with ordinary and reasonable certainty, and which would be sufficient between grantor and grantee in any ordinary conveyance, shall be sufficient.

SEC. 207. No irregularity in the assessment roll or omission from the same, nor mere irregularities of any kind in any of the proceedings, shall invalidate the title conveyed by the tax deed; nor shall any failure of any officer or officers to perform the duties assigned him or them upon the day specified work an invalidation of any such proceedings.

SEC. 208. If the county treasurer shall discover before the sale of any land or lot for taxes that, on account of any irregular assessment or from any other error, such lands ought not to be sold, he shall not offer the same for sale; and if, after any certificate shall have been granted upon any sale, the board of county commissioners shall discover that for any error or irregularity such land or lot ought not to be conveyed, they may order the county clerk not to convey the same, and the county treasurer shall, on the return of the tax certificate, with a certified copy of such order of the board of county commissioners, refund the amount paid therefor on such sale and such of the subsequent taxes and charges paid thereon by the purchaser or his assigns as may be so ordered by the board of county commissioners, out of the county treasury, with interest on the amount so ordered refunded at the rate of ten per cent. per annum.

SEC. 209. In all cases in which action shall now be pending or may hereafter be commenced, the refusal of the county clerk to convey any lands or lots indorsed on any tax certificate shall not be deemed or held to constitute *prima facie* evidence of any irregular assessment or other error for which such land or lot ought not to be conveyed; nor shall any judgment be recovered against such county or the board of county commissioners thereof, or liabilities held to attach therefor, as heretofore or hereafter existing, excepting in cases in which the board of county commissioners shall have made an order for the refunding thereof, and then only for the amount specified in the order for such refunding, and in all cases in which invalid taxes shall be included in such certificate, and only to the extent of such invalid taxes, with ten per cent. interest thereon.

SEC. 210. Any suit or proceeding against the tax purchaser, his heirs or assigns, for the recovery of land sold for taxes, or to defeat or avoid a sale or conveyance of land for taxes, except in cases where the taxes had been paid or the land redeemed as provided by law, shall be commenced within five years from the time of recording the tax deed, and not thereafter.

SEC. 211. If the holder of a tax deed, or any one claiming under him by virtue of such tax deed, be defeated in an action by or against him for the recovery of the land sold, the successful claimant shall be adjudged to pay to the holder of the tax deed, or the party claiming under him by virtue of such deed, before such claimant shall be let into possession, the full amount of all taxes paid on such land, with all interest and costs as allowed by law up to the date of said tax deed, including the cost of such deed and recording of the same, with interest on such amount at the rate of twelve per cent. per annum, and the further amount of taxes after the date of such deed, and interest thereon at the rate of twelve per cent. per annum.

SEC. 212. Any person putting on record any tax deed shall be deemed to have set up such a title to the land described in said deed as will enable the party claiming to own the said land to maintain an action for the recovery of the possession thereof or to set aside such tax deed, or to quiet title to the premises therein described against any person claiming under the deed, whether such person is in actual possession of the land or not; and in all cases where different or successive tax deeds upon the same land shall be put on record by the same party, it shall be deemed and held that all rights which might otherwise be claimed under all or any tax deeds prior to the last one put on record shall be deemed and held to be waived, and considered as merged in such last tax deed so put on record; and in all cases where several tax deeds shall be put on record by the same party, the party claiming to own the same land may maintain an action for the recovery of the possession thereof, or to set aside any or all such tax deeds, at any time within two years from the time of putting on record the last of such tax deeds.

SEC. 213. Any holder of a tax deed, whether in or out of possession, may bring an action to foreclose his lien upon the land by virtue of such tax deed, and in such action may recover judgment against the land for the amount of taxes, interest, cost of making and recording such deed, and all subsequent taxes, interest, and the costs of suit, and for a foreclosure of said lien and the sale of the land or lot included in the tax deed to satisfy the same, as in other cases. The remedy herein provided shall be in addition to all other remedies and actions now in force under the laws of this state.

SEC. 214. That in all cases in which real estate has been or shall be sold and bid in by the county at any delinquent tax sale, and shall remain or shall have remained unredeemed and the certificate of the sale untransferred for the period of three and one-fourth years after such sale, it shall be the duty of the county attorney of such county, when so ordered by the board of county commissioners, to in-

stitute an action in the district court in the name of the board of county commissioners against the owner or supposed owners of such real estate, or so much thereof as the commissioners may direct, and all persons having or claiming to have any interest therein or thereto, by filing a petition with the clerk of such court, which petition shall contain a description of each tract of land, lot, or parcel of real estate, subject to the provisions of this act, and stating the amount of taxes, interest, and penalties, as far as practicable, chargeable to each tract of land, lot, or piece of real estate, and the name of the owner, supposed owner, and all parties having or claiming to have some interest therein or thereto, and giving the date of sale for delinquent taxes, together with the prayer that the court shall determine the amount of taxes, interest and penalties chargeable to each particular tract of land, lot, or piece of real estate, and the name of the owner or party having interest therein, and that the court shall thereon adjudge and decree the amount so found due to be a first and prior lien upon such property, and that the same be sold at public sale for the satisfaction of such lien and costs, and other necessary relief. Thereupon a summons shall be issued as in other cases, and served upon the defendants personally, if residents of the state. If the defendants or either of them are non-residents, the service may be made by publication, when there is filed with the clerk an affidavit that such defendants to be served are non-residents of the state, or that the plaintiff, with due diligence, is unable to make personal service of summons upon said defendant or defendants. Thereupon a notice shall be published for three consecutive weeks in some daily or weekly newspaper printed and published in the county a statement setting forth that the defendants to be served have been sued, and that unless they answer by a day to be named, not less than thirty days from the date of the first publication, judgment will be taken by default, and the land, describing it, will be sold by order of the court for the non-payment of taxes.

SEC. 215. In such action the county attorney may join as many parties as defendants as there are persons interested in the land, lot and real estate described in the petition, whether such defendants are jointly interested in the property described or not, and may unite in one action all persons having or claiming to have any interest in any of the real estate described; but the court in its decree shall ascertain and determine the amount of taxes, penalties and interest chargeable to each particular tract of land, lot, or piece of real estate, and in the decree state the name or names of the particular defendants or defendant who has or who claims to have an interest in the tract of land, lot or piece of real estate upon which a lien is fixed by order of the court.

SEC. 216. Issues may be joined in said action as in other civil actions, but after such issues are so joined said action shall stand for trial and shall have precedence over all other actions except criminal cases; and it shall be the duty of such district court, in as summary way as possible, to investigate and decide what taxes have been legally assessed and charged on such land, lot, or piece of ground, and to render judgment therefor, together with the interest and penalties thereon, as provided by law, to the date of such judgment, and to charge the same as a first and prior lien on said land, lot, or piece of ground, and to order the sale of the same for the payment of such taxes, interest and penalties and the cost of such proceedings and sale, which sale shall be made and conducted as hereinafter provided. The court shall equitably apportion the costs to each tract of land, lot, or piece of ground, and the proceeds of such sale shall be applied to the payment of costs assessed against the particular tract of land, lot, or piece of land sold, and the balance of such proceeds of the sale of each tract of land, lot or piece of real estate shall be applied to the payment of the tax lien charged by the order and judgment of the court to the particular land, lot or piece of real estate sold; and if any excess remain after the payment of such taxes, interest, penalties, and costs, such excess shall be paid to the ascertained owner or party entitled thereto; provided, that any person interested in said land, lot, or piece of real estate, as owner or mortgagee, may, before the day of sale hereinafter provided for, pay to the clerk or sheriff holding the order of sale the amount of the lien as determined by the order and judgment of the court, with interest thereon at twelve per cent. from the date of judgment, with a proportionate share of all costs and accrued costs, which payment shall be a full satisfaction and redemption of such land, lot or piece of real estate from the lien fixed by the order and judgment of the court, and stay all further proceedings for the collection of such lien as against the particular land, lot or piece of real estate so redeemed; and the treasurer of the county, upon presentation of a certificate from the clerk of the district court showing such payment, shall, on payment to him of all taxes due by reason of a subsequent levy not included in the decree and judgment of the court, issue a certificate of redemption therefor.

SEC. 217. After the expiration of ten days from the date of such judgment of the court, there shall be issued by the clerk of the district court to the sheriff of the county an execution or order of sale, which shall describe each tract of land, lot or piece of real estate mentioned and described in such judgment or decree (on which the lien has not been paid), with the amount of lien charged to each tract of land, lot or piece of real estate and the costs apportioned to

each piece, lot, or tract, with the name of the ascertained owner thereof as disclosed by the judgment or decree, with the command to advertise and sell the same; and the said order of sale shall be delivered to the sheriff of the county, who shall thereupon cause notice of sale to be published for thirty days in the official county paper, or, if there be no official paper, then in some daily or weekly newspaper printed and published in such county and of general circulation therein, which notice shall describe each tract of land, lot or piece of real estate to be sold and the lien for which it is to be sold, as determined by the judgment of the court, and fixing the date of sale, which shall not be less than thirty days from the date of the first publication, and at the front door of the court-house in said county; and on the day fixed for the sale by such notice, the said sheriff shall offer each tract, lot or piece of real estate separately for sale, and the same shall be sold at public auction to the highest and best bidder therefor. If such sale, for want of time, cannot be completed on the day fixed by the notice, it may be adjourned from day to day until completed. The sheriff shall make the return to the clerk, and the same shall, as soon as practicable, be examined by the court, and if found by the court to be regular it shall be confirmed, and the sheriff ordered to forthwith execute to the purchaser a good and sufficient deed therefor. If one person shall purchase more than one tract, lot, or piece of real estate, the same may be included in one deed. Said deed shall be executed by the sheriff and acknowledged before the clerk of the district court. No particular form of deed shall be required. It shall be sufficient if it shows the date of sale, a description of the property, the amount for which each tract of land, lot or piece of real estate was sold, the name of the purchaser and the date such sale was confirmed by the court; and when said deed is filed for record in the office of the register of deeds of the county where such land or real estate is situated, it shall vest in the purchaser or grantee therein named, as against all persons parties to such proceedings, a fee-simple title thereto; and said deed shall be *prima facie* evidence of the regularity of all proceedings prior to the date of filing the same for record as aforesaid.

SEC. 218. The proceedings so authorized by this act in the name of board of county commissioners of the county shall be for the benefit of the state of Kansas, any city, town, township, school district or other municipal subdivision interested in such taxes to be recovered; and if the proceeds of the sale of any particular tract, lot or piece of real estate shall not be sufficient to pay off the entire lien for taxes thereon, the amount collected shall be apportioned to each fund ratable in proportion to its interest therein.

SEC. 219. The sheriff shall receive the usual fees for service of

summons in suits for the foreclosure of tax liens herein provided for brought by the several counties, and shall receive one per cent. of moneys collected on sales in such foreclosures, and shall receive no other fee for services required to be performed in connection with such foreclosures. The county attorney shall receive one per cent. of moneys collected from sales under such foreclosures and no other fees.

SEC. 220. If after the conveyance of lands or lots sold for taxes it shall be discovered or adjudged that the sale was invalid, the board of county commissioners may, by proper order, cause the money paid therefor, together with subsequent taxes and charges paid thereon by the purchaser or his assigns as they may judge proper, to be refunded, with interest on such amount at the rate of six per cent. per annum, upon the delivery of a quitclaim deed from the party holding under the tax deed, executed to such person or persons as the commissioners may direct in such order. In all such cases, no interest shall be allowed after the person claiming under the tax deed shall have received notice that such deed has been discovered or adjudged invalid and the order for such refunding has been made.

SEC. 221. In case taxes are paid by any party whose lands are in controversy in any of the courts of this state, and the party so paying shall fail to recover said land, he shall be entitled to collect from the party recovering the taxes so paid, with ten per cent. interest thereon; and the taxes so paid shall be a lien on any such land.

SEC. 222. As between the grantor and grantee of any land, where there is no express agreement as to which shall pay the taxes that may be assessed thereon, if such land is conveyed between the first day of February and the first day of November, then the grantee shall pay the same; but if conveyed between the first day of November and the first day of February, then the grantor shall pay such tax.

SEC. 223. The owner of any tax-sale certificate which has been lost, and the land therein described shall not have been redeemed at the time a tax deed becomes due thereon, may exhibit to the county clerk evidence satisfactory to him of such loss, and upon his executing a bond to the county clerk, with sufficient surety, to protect any person who should thereafter show his right thereto, then the county treasurer shall issue to said owner a duplicate tax-sale certificate, which shall be so designated, and have the same effect in all respects as the original.

SEC. 224. In cases where lands are mortgaged, if the mortgagor fails or neglects to pay the taxes, or in case said mortgagor permits any land so mortgaged to be sold for taxes, the mortgagee may pay said taxes or redeem such land; and on the payment of any such mortgage, or in any action to enforce the same, such mortgagee may de-

mand the taxes so paid, with interest thereon at the rate of ten per cent. per annum, or include the same in any judgment rendered on the mortgage; and any taxes so paid by the mortgagee shall be a lien on such land until the same be paid.

SEC. 225. No tax certificate issued for the sale of real estate for delinquent taxes to an individual for which no tax deed shall have been taken out shall be a lien on such real estate after the expiration of four years from the date of such sale.

SEC. 226. When any real estate is or has been bid off for delinquent taxes to counties and the tax certificates assigned, the lien thereof shall not be valid without a tax deed taken thereon after the expiration of four years from the date of such sale to the county where such assignment is made, more than one year prior to the expiration of three years from the sale; and when such assignment is made three or more years from the date of said sale, the said lien shall expire in one year after the date of such assignment, unless a tax deed be taken on such tax certificate within such time.

SEC. 227. All tax deeds hereafter issued shall be recorded in the office of the register of deeds of the proper county within thirty days from the date of the issuance thereof.

SEC. 228. Nothing herein shall be construed to impair the lien for taxes on real estate deeded for delinquent taxes, in case the deed shall from any cause fail to pass a title to such property; nor to impair the lien on real property struck off to any county and assigned.

ARTICLE 25.—INHERITANCE TAX.

SECTION 229. All property which shall pass by will or by the intestate laws of this state from any person who may die seized or possessed of the same while a resident of this state, or, if decedent was not a resident of this state at the time of his death, which property or any part thereof shall be within this state, or any interest therein or income therefrom, which shall be transferred by deed, grant, sale, or gift made in contemplation of the death of the grantor or bargainor, or intended to take effect in possession or enjoyment after such death, to any person or persons or to any body politic or corporate, in trust or otherwise, except to father, mother, husband, wife, child, brother, sister, wife or widow of the son, or any child or children adopted as such in conformity with the laws of the state of Kansas, or to whom the deceased, for not less than ten years prior to his death, stood in acknowledged relation of a parent, or to any lineal descendant born in lawful wedlock, shall be and is subject to a tax at the rate hereinafter specified, to be paid to the treasurer of the proper county for the use of the state, and all heirs, legatees and devisees, ad-

ministrators, executors, and trustees, shall be liable for any and all such taxes until the same shall have been paid as hereinafter directed. The rate of tax shall be five dollars on every hundred dollars of the clear market value of such property received by such person and at the same rate for every less amount; provided, that so much of every estate as shall be valued at five hundred dollars shall not be subject to such tax.

SEC. 230. The taxes upon estates in remainder shall be due at the same time and paid in the same manner as the taxes upon other estates, legacies and interests levied under the provisions of this act, and, together with the interest thereon, shall be a lien on said property until paid; provided, that if the person or persons or body politic or corporate beneficially interested in the property chargeable with said tax elect not to pay the same until they come into the actual possession or enjoyment of such property, then, in that case, said person or persons or body politic or corporate shall give a bond to the people of the state of Kansas, in a penalty three times the amount of the tax arising upon such estate, with such securities as the probate judge may approve, conditioned for the payment of said tax and interest thereon at such time or period as they or their representatives may come into the actual possession or enjoyment of said property, which bond shall be filed in the office of the county clerk of the proper county; provided further, that all such persons shall make full verified returns of said property to said judge, and file the same in his office within one year from the death of the decedent, and within that period enter into such securities and renew the same each five years.

SEC. 231. All taxes imposed by this act, unless otherwise herein provided for, shall be due and payable at the death of the decedent, and shall be a lien upon all the property subject to said tax, and interest at the rate of six per cent. per annum shall be charged and collected thereon for such time as said taxes are not paid; provided, that if said tax is paid within six months from the accruing thereof interest shall not be charged or collected thereon, but a discount of five per cent. shall be allowed and deducted from said tax; and in all cases where the executors, administrators or trustees do not pay such tax within one year from the death of the deceased, they shall be required to give a bond in the form and to the effect prescribed in the preceding section for the payment of said tax, together with interest.

SEC. 232. Whenever any testator shall, in his last will or testament or otherwise, designate what remuneration shall be given to the administrator or trustee of his estate for their services, the probate judge, if he have reason to believe such remuneration to be excessive, shall summons before him said administrator, executor or trustee and

determine what would be a reasonable remuneration for such services; and any interest, right, property or emolument so designated in excess of such reasonable remuneration shall, for the purpose of taxation, be treated as other property of the decedent and be taxed in accordance with the provisions of this act.

SEC. 233. Any administrator, executor or trustee having any charge or trust in legacies or property for distribution subject to the said tax shall deduct the tax therefrom, or, if the legacy or property be not money, he shall collect a tax thereon upon the appraised value thereof from the legatee or person entitled to such property, and he shall not deliver or be compelled to deliver any specific legacy or property subject to tax to any person until he shall have collected the tax thereon; and whenever any such legacy shall be charged upon or payable out of real estate, the executor, administrator, or trustee, before paying the same, shall deduct said tax thereon and pay the same to the county treasurer for the use of the state, and the same shall remain a charge and lien on such real estate until paid, and the payment thereon shall be enforced by the executor, administrator or trustee in the same manner that the said payment of said legacies might be enforced; if, however, such legacy be given in money to any person for a limited period, he shall retain the tax upon the whole amount, but if it be not in money, he shall make application to the court having jurisdiction of his accounts to make an apportionment, if the case require it, of the sum to be paid into his hands by such legatee, and for such further order relative thereto as the case may require.

SEC. 234. All executors, administrators and trustees shall have full power to sell so much of the property of the decedent as will enable them to pay said tax, in the same manner as they may be enabled to do by law for the payment of debts of their testators and intestates, and the amount of said tax shall be paid as hereinafter directed.

SEC. 235. Every sum of money retained by any executor, administrator or trustee or paid into his hands for any tax on any property shall be paid by him within thirty days thereafter to the treasurer of the proper county, and the said treasurer or treasurers shall give, and every executor, administrator or trustee shall take, duplicate receipts of said payments, one of which receipts shall be filed with the county clerk, another with the state treasurer, whose duty it shall be to charge the treasurer so receiving the tax with the amount thereof, and shall seal said receipt with the seal of his office and countersign the same and return it to the executor, administrator, or trustee, whereupon it shall be a proper voucher in the settlement of his account; but the executor, administrator or trustee shall not be entitled to credit in his account or be discharged from liability for such tax unless he shall

produce a receipt so sealed and countersigned by the treasurer or a copy thereof certified by him.

SEC. 236. Whenever any of the real estate of which any decedent may die seized shall pass to any body politic or corporate or to any person or persons in trust for them or some of them, it shall be the duty of the executor, administrator or trustee of such decedent to give information thereof in writing to the treasurer of the county where said real estate is situated within six months after they undertake the execution of their duties, or if the fact be not known to them within that period, then within one month after the same shall have come to their knowledge.

SEC. 237. Whenever debts shall be proved against the estate of the decedent after distribution of legacies from which the inheritance tax has been deducted in compliance with this act, and the legatee is required to refund any portion of the legacy, a due proportion of the said tax shall be repaid to him by the executor or administrator, if the said tax has not been paid into the state or county treasury, or by the state or county treasurer, if it has been so paid.

SEC. 238. Whenever any foreign executor or administrator shall assign or transfer any stocks or loans in this state standing in the name of the decedent or in trust for decedent which shall be liable for the said tax, such tax shall be paid to the treasurer of the proper county on the transfer thereof; otherwise the corporation making such transfer shall become liable to pay such taxes.

SEC. 239. When any amount of said tax shall have been paid erroneously to the state treasurer, it shall be lawful for him, on satisfactory proof rendered by said county treasurer of said erroneous payments, to refund and pay to the executor, administrator or trustee, person or persons who have paid any such tax in error the amount of such taxes so paid; provided, that all applications for the refunding of said tax shall be made within two years from the date of said payment.

SEC. 240. In order to fix the value of property of persons whose estate shall be subject to the payment of such tax, the probate judge, on the application of any persons interested in the estate, including the state, or upon his own motion, shall appoint some competent person as appraiser as often as or whenever occasion may require, whose duty shall be to forthwith give such notice by mail to all persons known to have or to claim an interest in such property, and to such persons as the probate judge may by order direct, of the time and place at which he will appraise such property, and at said time and place to appraise the same at its true value; and for that purpose the appraiser is authorized, by leave of the probate judge, to use subpœnas for and to compel the attendance of witnesses before him, and to take the evi-

dence of such witnesses under oath concerning such property and the value thereof; and he shall make a report thereof and of such value in writing to the probate court, with the depositions of the witnesses examined, and such other facts in relation thereto and to said matter as the probate court may by order require to be filed in his office; and from this report the probate court shall forthwith make an order and fix the then true value of all estate annuities and life estates or terms of years growing out of said estates, and the tax to which the same is liable, and shall immediately give notice by mail to all parties known to be interested therein. Any person or persons dissatisfied with the appraisement or assessment may appeal therefrom to the district court of the proper county within sixty days after the making and filing of such appraisement or assessment, on giving good and sufficient security to the satisfaction of the probate judge to pay all costs, together with whatever taxes that shall be fixed by the district court on appeal. The said appraiser shall be paid by the county treasurer out of any funds he may have in his hands on account of the tax on said estate, on the certificate of the probate judge, at the rate of three dollars per day for every day actually and necessarily employed in said appraisement, together with his actual and necessary traveling expenses.

SEC. 241. Any appraiser appointed under this act who shall take any fees or reward from any executor, administrator, trustee, legatee, next of kin or heir of any decedent, or from any other person liable to pay said tax or any portion thereof, shall be deemed guilty of a misdemeanor, and, upon conviction in any court of competent jurisdiction, shall be fined not less than two hundred and fifty dollars nor more than five hundred dollars, and imprisoned not exceeding ninety days, and in addition thereto the probate judge shall dismiss him from such service.

SEC. 242. The probate court in the county in which the real property of the decedent who was not a resident of the state is situated, or in the county of which the deceased was a resident at the time of his death, shall have jurisdiction to hear and determine all questions in relation to the tax arising under the provisions of this act, and the probate court first acquiring jurisdiction hereunder shall retain the same, to the exclusion of every other.

SEC. 243. If it shall appear to the probate court that any tax accruing under this act has not been paid according to law, or if there shall have been filed in the probate court a written statement by the county assessor, it shall issue a summons summoning the person interested in the property liable to the tax to appear before the court on a certain day, not more than sixty days after the date of such summons, to show cause why said tax should not be paid. The process,

practice, and pleadings, and the hearing and determination thereof, and the judgment in said court in such cases, shall be the same as those now provided or which may hereafter be provided in probate cases in the probate courts in this state, and the fees and costs in such cases shall be the same as in probate cases in the probate courts of this state.

SEC. 244. Whenever the treasurer of any county shall have reason to believe that any tax is due and unpaid under this act, after the refusal or neglect of the person interested in the property liable to pay said tax to pay the same, he shall notify the county attorney in writing of such refusal to pay such tax, and the county attorney so notified, if he has proper cause to believe a tax is due and unpaid, shall prosecute the proceeding in the probate court as provided herein for the enforcement and collection of such taxes, and in such case said court shall allow as costs in said case such fees to said attorney as he may deem reasonable.

SEC. 245. It shall be the duty of the county assessor to assist in the collection of the tax provided for in this act. Whenever the county assessor shall have reason to believe that any tax accruing under this act has not been paid, he shall file with the probate judge a written statement containing the name of the deceased owner of the property from which the tax is to be raised, also a description of said property, and the names, so far as his knowledge extends, of the heirs and legatees having or claiming an interest in said property.

SEC. 246. The probate judge and county clerk of each county shall, every three months, make a statement in writing to the county treasurer of the county of the property from which, or the party from whom, they have reason to believe a tax under this act is due and unpaid.

SEC. 247. Whenever the probate judge of any county shall certify that there was probable cause for issuing a summons and taking the proceedings specified herein, the state treasurer shall allow to the treasurer of any county all expenses incurred for service of such summons and his other lawful disbursements that have not otherwise been paid, to be retained by the county treasurer out of such tax.

SEC. 248. The county commissioners of each county shall furnish to the probate judge a book, in which he shall enter the returns made by appraisers of the true value of annuities, life estates, terms of years and other property fixed by him, and the taxes assessed thereon, and the amounts of any receipts for payments thereof filed with him, which book shall be kept in the office of the probate judge as a public record.

SEC. 249. The treasurer of each county shall collect and pay the state treasurer all taxes that may become due and payable under this act, who shall give him a receipt therefor, of which collection and payment he shall make a report, under oath, to the state auditor on the first day of January and July of each year, stating for what estate paid, and in such form and containing such particulars as the auditor may prescribe; and for all said taxes collected by him and not paid to the state treasurer by the first day of January and July of each year he shall pay interest at the rate of twenty-five per cent. per annum, and shall be liable on his bond therefor.

SEC. 250. Any person or body politic or corporate shall, upon the payment of the sum of twenty-five cents, be entitled to a copy of the receipt that may have been given by the treasurer of any county for the payment of any tax under this act, to be sealed with the seal of his office, which receipt shall designate on what real property, if any, of which any deceased may have died seized, that said tax has been paid, and by whom paid, and whether or not it is in full of said tax, and said receipt may be recorded in the clerk's office of the county in which the property may be situated, in the book to be kept by said clerk for such purpose. The lien of the inheritance tax provided herein shall continue until the said tax is settled and satisfied; provided, that said lien shall be limited to the property chargeable therewith; and provided further, that all inheritance taxes shall be sued for within five years after they are due and legally demandable; otherwise they shall be presumed to be paid and cease to be a lien as against purchasers of real estate.

SECTIONS REPEALED.

SEC. 251. General sections numbered 7502, 7503, 7504, 7505, 7506, 7507, 7508, 7509, 7510, 7511, 7512, 7513, 7514, 7515, 7516, 7517, 7518, 7519, 7520, 7521, 7522, 7523, 7524, 7525, 7526, 7527, 7528, 7529, 7530, 7531, 7532, 7533, 7534, 7535, 7536, 7537, 7538, 7539, 7540, 7541, 7542, 7543, 7544, 7545, 7546, 7547, 7548, 7549, 7550, 7551, 7552, 7553, 7554, 7555, 7556, 7557, 7558, 7559, 7560, 7561, 7562, 7563, 7564, 7565, 7566, 7567, 7568, 7569, 7570, 7571, 7572, 7573, 7574, 7575, 7576, 7577, 7578, 7579, 7580, 7581, 7582, 7583, 7584, 7585, 7586, 7587, 7588, 7589, 7590, 7591, 7592, 7593, 7594, 7595, 7596, 7597, 7598, 7599, 7600, 7601, 7602, 7603, 7604, 7605, 7606, 7607, 7608, 7609, 7610, 7611, 7612, 7613, 7614, 7615, 7616, 7617, 7618, 7619, 7620, 7621, 7622, 7623, 7624, 7625, 7626, 7627, 7628, 7629, 7634, 7635, 7636, 7637, 7638, 7639, 7640, 7641, 7642, 7643, 7644, 7645, 7646, 7647, 7648, 7649, 7650, 7651, 7652, 7653, 7654, 7655, 7656, 7657, 7658, 7659, 7660, 7661, 7662, 7663, 7664, 7665, 7666, 7667, 7668, 7669, 7670, 7671, 7672, 7673, 7674, 7675, 7676, 7677, 7678, 7679, 7680, 7681, 7682, 7683, 7684, 7685, 7686, 7688, 7689, 7690, 7691, 7692, 7693, 7694, 7695, 7696, 7697, 7698, 7699, 7700, 7701, 7702, 7703, 7704, 7705, 7706, 7707, 7708, 7709, 7710, 7711, 7712, 7713, 7714, 7715, 7716, 7717, 7718, 7719, 7720, 7721, 7722, 7723, 7724, 7725, 7726, 7727, 7728 and 7729 of the General Statutes of 1901, also chapter 122 of the Session Laws of 1901, and all acts and parts of acts in conflict herewith, are hereby repealed.

SEC. 252. This act shall take effect and be in force from and after its publication in the statute-book.

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